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## Correspondence: Multiple Entry

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## Correspondence

### MULTIPLE ENTRY

*Editor*, THE JOURNAL OF ACCOUNTANCY:

SIR: Recently, while on a trip through the southwest, I had occasion to remain one night in one of the large cities of the Lone Star state. In the absence of more entertaining literature, I picked up the local telephone directory in the hotel room and learned to my astonishment that the classified section contained 134 listings for professional accountants, distributed under eight headings, as follows:

Accountants . . . . .	65
American Institute accountants . . . . .	14
Certified public accountants . . . . .	31
Cost accountants . . . . .	2
Hotel accountants . . . . .	1
Income-tax accountants . . . . .	18
Public accountants . . . . .	2
Tax accountants . . . . .	1
	<hr/>
Total . . . . .	134
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Recalling that not more than ten years or so ago the total number of practitioners in this particular city did not exceed twenty, my curiosity was aroused and I undertook to ascertain the reason for what appeared to be a remarkable increase in the number of practitioners. I soon found, however, that the increase in the number of practitioners was more apparent than real, there being only 41 different telephone numbers represented in the 134 listings—in other words, there were, on an average, more than three listings for each practitioner.

Further analysis of the listings disclosed that one practitioner alone—a local firm with national affiliations—was responsible for no less than 27 of the 134 listings. These 27 listings were distributed as follows:

<i>Heading</i>	<i>No. of listings</i>
Accountants . . . . .	12
American Institute accountants . . . . .	4
Certified public accountants . . . . .	11
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Total . . . . .	27
	<hr/> <hr/>

It would be interesting to know why this firm failed to take advantage of the further possibilities in the way of publicity by repeating their listings under the headings for cost accountants, hotel accountants and income-tax accountants. Could it have been because of insufficient experience in these particular fields of professional effort? Or did they consider that approximately 20% of the listings should enable them to obtain a fair share of the local business? Or may we assume that the decision to shun further publicity was based on a disinclination

## *Correspondence*

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to appear unduly monopolistic? In any event, it would seem that this practice was not "born to blush unseen and waste its fragrance on the desert air."

The whole tale is not told yet, however. Let us now consider the listings applicable to the national firms. One of these firms appeared eleven times—four times under accountants, three times under American Institute accountants, twice under certified public accountants, and once each under cost accountants and income-tax accountants. One of these listings was in the form of a "card" and several were in bold type, for which there is an extra charge.

Another national firm was a close third in this race for publicity, with ten listings. Of these, three each were under the headings accountants and income-tax accountants, and two each under the headings American Institute accountants and certified public accountants. In this instance there was no "card" but bold type had been used for the main listings under two of the headings.

Of the other national firms represented in the listings, two had four listings each, two had two listings each, and one was represented by but one listing in light type. Apparently the last-named firm is of the opinion that the extra listings serve no useful purpose and constitute a waste of money.

As a final step in my inquiry, I calculated that the accountants of this particular city are expending at least \$1,200 a year for "cards" and extra listings in the classified telephone directory. True, members of the Institute are not specifically prohibited, under the rule of conduct relating to advertising (No. 11), from inserting extra listings in classified telephone directories, but I regard unnecessary repetition of such listings as a manifestation which if not corrected will lead to more direct forms of advertising. In fact, I am reminded of the old story of the Arab, who in a moment of weakness, permitted his camel to put his head under the tent with the result that the camel "kept a-pushin' and a-shovin' " until he got his whole body in and the hospitable Arab was obliged to move out before the expiration of his lease.

Yours truly,

A SUBSCRIBER.

New York, February 20, 1931.