

8-1935

Book Reviews

W. H. Lawton

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

Recommended Citation

Lawton, W. H. (1935) "Book Reviews," *Journal of Accountancy*. Vol. 60 : Iss. 2 , Article 10.

Available at: <https://egrove.olemiss.edu/jofa/vol60/iss2/10>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Journal of Accountancy by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Book Reviews

FUNDAMENTALS OF ACCOUNTING, by EARL A. SALIERS, *Business Publications, Inc.*, Chicago. Cloth, 424 pages. 1935.

Professor Saliers' *Fundamentals of Accounting* is a happy combination of philosophy, theory and practice for instilling in the mind of the student the fundamental elements of accounting for sole proprietors, firms and corporations. Each chapter contains a brief but clear discussion of the theory and philosophy of its subject, with concrete illustrations, followed by a summary of its salient points and closing with pertinent review questions. At the end of the book sets of practice examples to be solved as the student progresses furnish a fair amount of laboratory work. The book should supply a solid foundation for a student's further advancement in higher accounting as well as a convenient manual of reference for the young bookkeeper.

W. H. LAWTON.

HOSPITAL ACCOUNTING AND STATISTICS, *The American Hospital Association*. 85 pages. 1935.

Hospital Accounting and Statistics is a handy and compact little manual which should be of invaluable assistance to an accountant or other person who is interested in hospital accounts and statistics. It is not a textbook on hospital management or general bookkeeping and it does not contain samples of bookkeeping forms. Its purpose is "to suggest practical ways by which (a) the administrator can use accounts to control his institution and to interpret his results to others, and (b) the bookkeeper or accountant can accumulate and present useful information with a maximum of clarity and a minimum of routine labor."

There are presented in six short but concise chapters, (1) samples of financial and statistical summaries, (2) a very complete chart of financial accounts with definitions, (3) a check list of hospital facilities and services, (4) definitions of hospital terms, and (5) a discussion of special problems of business procedure.

The book has been prepared by an advisory committee on accounting to the council on community relations and administrative practice of the American Hospital Association. The committee is altogether too modest in its comments on the usefulness of this book.

W. B. FRANKE.