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## What's New in Reading

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# WHAT'S NEW IN READING?

*Nothing in business can or should be allowed to work mechanically without constant judgment testing.*—Thornton F. Bradshaw.

By **THEIA A. GEBBIE, Beverly Hills, California**

**THE CONTROL OF PAYROLL FUNDS**, an article in *The Journal of Accountancy* for February 1947, written by George W. Adlam of the Todd Company.

Since checks used for the payment of wages probably outnumber checks issued for all other purposes, and since check crooks are on the increase, there is every reason to heed Mr. Adlam's suggestions in this interesting article. That payroll thefts are often committed by a company's own employees is evidenced by an axiom of insurance claim investigators to "investigate the trusted employee first." He is exempted from suspicion only when control measures prevent payroll padding.

Measures of control suggested range from the investigation of those to be employed in the payroll department, through the safeguarding of blank checks, the signing of checks, the distribution, the bank reconciliation, and finally the audit. The safeguards suggested may be just as readily applied to general check disbursement and are worth investigating.

**THE HOW AND WHY OF PAYROLL RECORDS**, an original research project by The Frank M. Knox Co., Inc., Tulsa, Okla. (Ross-Martin Company, 1946. 134 pages. \$2.)

This book analyzes record-keeping problems from both legal and business standpoints. Government forms dealing with employment and payroll tax returns are discussed and illustrated. The basic payroll and personnel laws are discussed and suggestions given as to the personnel records which must be kept for organizations of various sizes.

**BLUEPRINT FOR PUBLIC RELATIONS**, by Dwight Hillis Plackard and Clifton Blackmon. (McGraw-Hill Book Company, Inc., New York, 1947. 340 pages.)

This manual on public relations was prepared as a guide for those engaged in publicity and public relations work — a professional service claimed to be a product of the twentieth century. However, it is so written as to be pleasantly helpful to other professions. The discussion on gaining confidence could well adapt itself to the accounting profession. What auditor does not want the confidence of his clients and their employees? The key to that con-

fidence is sincerity, honesty, straightforwardness, and willingness to learn a lot. The authors continue, "We must learn to talk with people in their own language and from the point of view of their interest."

For a little inside on publicity and public relations, this is good reading and always applicable to some phase of business.

**THE KISS OF DEATH**, by Lawrence P. Bachmann. (Alfred A. Knopf, New York, 1946. \$2.50. 276 pages.)

For an engrossing and exciting evening of reading, make a date with this book and a cozy armchair. The setting of the story is a hospital and a laboratory—with psychological tests playing a lead role.

The story begins with a few friends experimenting with one such test during a gathering for that purpose. The results reveal to a latecomer that one of the group has a fear of being murdered, and that any of three other participants might be the murderer. In his attempts to stop and then solve the crime, the leading character carries us through a maze of fascinating psychological facts.

**BUT LOOK, THE MORN**—by MacKinley Kantor. (Coward-McCann, Inc., New York, 1947. 308 pages.)

To each of us, our own childhood memories are treasures to examine at intervals; and Mr. Kantor shares his youthful experiences with us in *But Look, The Morn* so that we laugh and cry with him and drag forth our own past history to compare, and thus, to cherish the more. We feel his yearning for a box of candy, all his very own; we recollect our admission into the church when we read of his amusing immersion within the Baptist fold; we compare the schools of today with those of younger days when Mr. Kelly's reforms are detailed. We see a mother's struggles to raise her two children without their father, through the eyes of the son who loved her.

From the man who wrote the story for the Academy Award movie "The Best Years of Our Lives", we get many glimpses of the problems of those born in the early nineteen-hundreds, and we are refreshed by the simple and wholesome, yet charming and keen, portrayals.