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## Authors of Articles in this Issue

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## AUTHORS OF ARTICLES IN THIS ISSUE

ARNE FISHER, author of "A brief note on seasonal variation," is a native of Denmark and was originally destined for holy orders.

From theology he turned to viniculture, in which some of his Danish relatives were financially interested in California, and practised for several years the abstemious and ascetic life of a professional wine taster. The biological variations in plant physiology as related to wine making led him to an extensive study of the calculus of probabilities and mathematical statistics, though his work in this field has been along somewhat unorthodox lines. He recalls that the celebrated Danish mathematical biologist, Johannsen, advised him "if possible to avoid universities, those downright monstrosities which may ruin your individuality."

"Most of my mathematical knowledge," he says, "was acquired in conversation with a number of leading mathematicians over the dinner table, when, after the mellowing influence of a fine vintage wine, the majority of the really worthwhile mathematicians—unlike many accountants—will confess that a cloak of professional piety is not necessarily inconsistent with a certain amount of nimbleness in mundane affairs, so that it may be well to admit that some of their hair-raising mathematical superstructures oftentimes rest upon charmingly improbable postulates."

Mr. Fisher is the author of several mathematical essays and a textbook on *The Mathematical Theory of Probabilities*. Another, though less known, text of his on *Frequency Curves*, has recently been chosen to be included in a series of translations of leading mathematical statistical monographs as contemplated by the Istituto di Statistica of the Universita' degli Studi, "Benito Mussolini," at Bari, Italy.

HARRY E. TAYLOR, who this month contributes an article entitled "Audit reports and the banks," is associated with the firm of Wm. W. Thompson & Co. in the practice of public accounting, in Chicago. He is a certified public accountant of Louisiana and a public accountant under the Illinois law. Mr. Taylor was for five years associated with the bureau of internal revenue.

ROY A. FOULKE, author of the article entitled "Financial ratios become of age," has been manager of the analytical research department of Dun & Bradstreet, Inc., since 1931, and is well known as a contributor to financial and business periodicals. He was graduated from Bowdoin College in 1919 and in that year joined the credit department of the Liberty National Bank, New York. From 1922 to 1928 Mr. Foulke served as manager of the bank service department of the National Credit Office. He then went to the industrial investigating and analysis department of Paine, Webber & Co., New York. Mr. Foulke is the author of two well known books, *The Commercial Paper Market* and *Behind the Scenes of Business*.