

10-1939

Authors of Articles in this Issue

American Institute of Accountants

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



Part of the [Accounting Commons](#)

Recommended Citation

American Institute of Accountants (1939) "Authors of Articles in this Issue," *Journal of Accountancy*. Vol. 68: Iss. 4, Article 17.

Available at: <https://egrove.olemiss.edu/jofa/vol68/iss4/17>

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.

AUTHORS OF ARTICLES IN THIS ISSUE

CLEM W. COLLINS has just completed his second term as president of the American Institute of Accountants. Mr. Collins is engaged in public practice as senior partner of Collins, Peabody & Young, and is dean of the school of commerce, University of Denver. He was graduated from the University of Denver with the B.C.S. degree, and subsequently he obtained the C.P.A. certificates of Colorado and California. Mr. Collins is a charter member of the Institute and was a member of the council from 1931 through 1936. In 1928-1929 he served as a member of the committee on state legislation, and in 1929-1930 was chairman of the committee on meetings. He also has served on the special committee on bankruptcy reform and the special committee on governmental accounting. He was a member of the committee on professional ethics from 1933 through 1936.

JAMES A. COUNCILOR, author of "Social Security Taxation," is a partner in the firm of James A. Councilor, Washington, D. C. He has been in practice on his own account since 1921. Mr. Councilor received his education in the Washington School of Accountancy, Washington, D. C., and the George Washington University School of Law. He is a certified public accountant of New York, North Carolina, Virginia, and the District of Columbia. Mr. Councilor has been a member of the American Institute of Accountants since 1922 and has served as a member of a number of committees, including federal taxation, fiftieth anniversary celebration, and nominations.

MAURICE MOONITZ, author of "Mutual Stockholdings in Consolidated Statements," is an instructor in business administration at the University of Santa Clara, Santa Clara, California. Mr. Moonitz received his B.S. degree in commerce and his M.S. degree in business administration from the University of California in 1933 and 1936, respectively. From 1934 to 1937 he was an assistant in accounting at the University of California. In 1934 Mr. Moonitz was also in the accounting department of the Federal Land Bank of Berkeley.

WILLIAM RATTRAY, author of "Depreciation for Electric, Water, and Gas Utilities," is a native of Glasgow, Scotland. He came to the United States in 1920 and from that time to 1930 was associated with the firm of Peat, Marwick, Mitchell & Co. in Chicago. Mr. Rattray has been with the General Management Corporation, of Philadelphia, Pa., since 1930 and is at present assistant secretary, assistant treasurer, and a director of that company, and also assistant secretary and assistant treasurer of its parent company, Walnut Electric & Gas Corporation.

FRANK A. SHALLENBERGER, author of "An Accountant's Responsibilities to Client, Profession, and Public," is secretary-comptroller of the firm of Brager-Eisenberg, Inc., of Baltimore, Md. He was formerly an examiner with the Federal Trade Commission. For six years he has been an instructor in accounting at the University of Baltimore. Mr. Shallenberger is a certified public accountant of Maryland and both past secretary and past president of the Maryland Association of Certified Public Accountants. He is a member of the American Institute of Accountants.

**WHAT DO YOU NEED?
AN ACCOUNTANT—A POSITION—A PARTNER—OFFICE SPACE
?**

An advertisement in the CLASSIFIED SECTION of
THE JOURNAL OF ACCOUNTANCY
will put you in touch with the Right People. *The cost is small*—**TRY IT**