

OFFICE OF THE SECRETARY West 44th Street New York



N. A. C. A. BULLETIN

This bulletin is published semi-monthly by the National Association of Cost Accountants, 26 West 44th St., New York.

In three sections-Section III

VOL. IX. NO. 14

MARCH 15, 1928

CURRENT COST LITERATURE

Our Cost Literature Bulletins, which are issued on the fifteenth of each month, contain all the available references to cost articles and cost material published for the most part during the past month. The veterences are classified according to industries and topics. It is to be hoped that this arrangement will make the references more useful to our members, and facilitate preserving them for future reference.

Whenever two or more articles from the same magazine are listed the address of the magazine is given only in connection with the first listing.

Arrangements have been made with The Engineering Societies Library, whereby that library will usually supply photostatic copies (white printing on black background) of any of the articles listed herein. price of each print, up to 11 by 14 inches in size, is 25 cents plus postage. A separate print is required for each page of the larger periodicals, but whenever possible, two pages will be photographed together on the same print. To avoid misunderstanding as to charges, orders for prints should not ordinarily be placed until special inquiry as to the total number of pages has been made. When ordering prints, identify the article by quoting from the Bulletin item the following: (1) Title of article (2) name of periodical in which it appeared, (3) volume, number and date of publication of periodical, and (4) page numbers. Orders should be sent to Engineering Societies Library, 29 West 39th St., New York, N. Y.

If desired, a member may usually secure a copy of any of the magazines referred to by ordering direct from the publisher.

AGRICULTURE

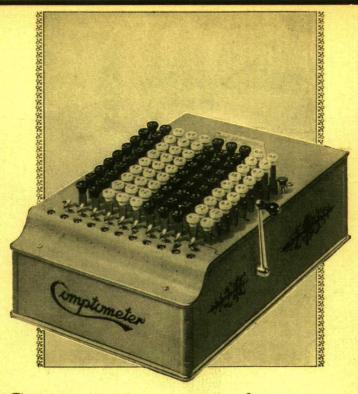
"Potash Mining in Germany and France" (Cost and Selling Prices). The American Fertilizer, 1330 Vine Street, Philadelphia, Pa. February 18, 1928. p. 62.

BRICK AND CLAY

Compton, W. H. "Practical Cost Methods for Manufacturers of Clay Products—IV". The Ceramic Age, 170 Roseville Avenue, Newark, N. J. January, 1928. pp. 18-20. Scull, E. H. "To Make Profits". Brick and Clay Record, 407 South Dearborn Street, Chicago, Ill. January 3, 1928. pp. 29-33.

BUDGETS

Gilbert, H. "Budgetary Control". Cost and Management, 81 Victoria Street, Toronto, Canada. February, 1928. pp. 2-22.
Goldring, J. E. "Accounting and Budget Control". Cost and Management. January, 1928. pp. 26-38.



Comptometer proof reveals the truth

FAILURE to prove the true output capacity of adding-calculating machines at the time of purchase is a frequent source of disappointment and loss to buyers.

There is only one definite, decisive, unimpeachable proof of output capacity. It is the proof of production—timed production on a cross-section of regular work.

Consider, of course, all claims, good points and special features. But before deciding, insist on production proof—proof that reveals the truth—Comptometer proof.

FELT & TARRANT MFG. CO. 1715 N. Paulina St., Chicago



Lansing, A. J. "Cost Control Through Budgeting". Factory and Industrial Management, 7 South Dearborn Street, Chicago, III. January, 1928. pp. 59-61.
Wallis, R. N. "A Factory Expense Budget That Works". Manufacturing Industries, 15 East 26th Street, N. Y. February, 1928. pp. 121-23.

BURDEN

Thistlethwaite, B. "Notes on Overhead Charges and Fluctuating Output". The Cost Accountant, 6 Duke Street, St. James's, S. W. 1, London, England. January,

1928, pp. 257-61.
"Overhead Expense". Official Bulletin Heating and Piping Contractors National Association, 50 Union Square, New York. January, 1928. pp. 51-54.

CALENDAR REFORM

Bonnar, M. C. "Correcting Calendar Deficiencies". The Executive, Remington Rand Business Service, Inc., Tonawanda, N. Y. January 1, 1928. pp. 5-6. "How Would You Like a 13 Month Year?" The Log, 5 Third Street, San Fran-

cisco, Cal. February, 1928. p. 8.

CONCRETE

Ginder, W. R. "Bookkeeping—The Key to Profit in Products Plants". Concrete, 139 North Clark Street, Chicago, Ill. February, 1928. pp. 23-27.

CONTRACTING

Peel, A. J. "Cost Accounting for Jobbing Contractors". American Contractor, 173 West Madison Street, Chicago, Ill. February 11, 1928. pp. 16-17.

DELIVERY COSTS

Beck, P. B. "What About Delivery Costs?" The Ice Cream Trade Journal, 171 Madison Avenue, New York. January, 1928. pp. 61-64.

DEPRECIATION, OBSOLESCENCE, MAINTENANCE AND REPAIRS

Alford, L. P. "How Is Cost of New Manufacturing Equipment Charged to Product?"

Manufacturing Industries. February, 1928. pp. 107-10.

Call, G. S. "Depreciation in Public-Utility Income Accounts". The Journal of Ac-

countancy, 135 Cedar Street, New York. March, 1928. pp. 191-96.

Fischer, O. E. "Depreciation Practice and Plant Records". The Journal of Accountancy.

March, 1928. pp. 161-74.

Mather, C. E. "Depreciation and Appreciation of Fixed Assets". The Journal of

Accountancy. March, 1928. pp. 185-90.

Godfrey, J. R. "Tom Johnson Gives the Old Man a Lesson in Depreciation". American Machinist, McGraw-Hill Publishing Co., Tenth Avenue at 36th Street, New York. January 12, 1928. pp. 55-56.

ELECTRICAL DEALERS AND CONTRACTORS

"Cost Data for Complete Electrical Hospital Installation". Electrical West, 1206 Spalding Building, Portland, Ore. January 1, 1928. p. 13.

FOUNDRIES

Koon, S. G. "Production Control in Pump Plant". The Iron Age, 239 West 39th Street, New York. February 23, 1928. pp. 521-24
Meier, J. B. "Electric Furnace Melting". The Foundry, Penton Publishing Co.,

Cleveland, Ohio. February 1, 1928. pp. 93-98. ers, R. C. "Daily Cost System Affords Close Check on Operating Expense". Iron Trade Review, Penton Publishing Co., Cleveland, Ohio. March 1, 1928. pp. 560-62, 565.

Pennington, D. G. Foundry Costs. 49, Wellington Street, London, W. C. 2. February 9, 1928. p. 99.

"Group Costing". Foundry Trade Journal. January 26, 1928. p. 53.

GENERAL AND MISCELLANEOUS

Gill, S. L. "The Cost Accountant and Factors in Efficiency". The Cost Accountant.

December, 1927. p. 233.

McAnly, H. T. "Types of Cost Systems". The Certified Public Accountant, National Press Building, Washington, D. C. January, 1928. pp. 15-19; February, 1928. pp. 41-44.

864

Numerical or Descriptive Accounting Records...

Both are Burroughs Jobs

Burroughs Automatic Bookkeeping Machines

Post combinations of two or more records and furnish proof-journal on accounts payable, payroll, distribution, general ledger and other records.





Burroughs Moon-Hopkins Typewriter Bookeeping Machine

Combines standard automatic features of Burroughs Bookkeeping Machines with ordinary typewriting. It posts descriptive ledgers and descriptive proof-journals—or other combinations of records—in a single operation.

Burroughs Adding Machine Company DETROIT, MICHIGAN

HEAT TREATING

Davis, G. C. "Cost of Heat Treating Versus the Means". Heat Treating and Forging, 108 Smithfield Street, Pittsburgh, Pa. January, 1928. pp. 76-78.

HOSPITALS

"Cost Data for Complete Electrical Hospital Installation". Electrical West. January 1, 1928. p. 13.

INVENTORY AND STOCK RECORDS

Hirsch, A. C. "Controlling Inventory by Selling Price Method". The American Accountant, Hudson Terminal, New York. December, 1927. pp. 25-27.

Miller, E. P. "Inventory Control Doubled Out Stock Turnover". Factory and Industrial Management. February, 1928. pp. 298-301.

Wellington, C. O. "Accountant's Responsibility for Inventories." Paper Trade Journal, 10 Fact 30th Street New York, February 2, 1928. pp. 77-79.

10 East 39th Street, New York. February 2, 1928. pp. 77-79.

LABOR—GENERAL

Clifford, G. O. "Our Foremen Help Lighten Our Load of Overhead". Factory and Industrial Management. February, 1928. pp. 294-97.

Neilson, H. L. "What Foremanship Training Can Do to Pull Down Unit Costs".

Factory and Industrial Management. January, 1928. pp. 82-83.

Tingley, E. H. "The Foreman Goes in for Self-Development". Bulletin of American Zinc Institute, 27 Cedar Street, New York. February, 1928. pp. 26-29. Executives Service Bulletin, Metropolitan Life Insurance Company, 1 Madison Avenue, New York. January, 1928. pp. 1-4.

LABOR-WAGE SYSTEMS

Hazell, W. H. "Profit-Sharing and Co-Partnership". The Cost Accountant, Febru-

ary, 1928. pp. 294-302.

Parkhurst, F. A. "Parkhurst Differential Bonus Plan". Manufacturing Industries.
January, 1928. pp. 41-46.

Tuttle, W. R. "Group Incentives". Factory and Industrial Management. January, 1928. pp. 72-75.

"Supplemental Bonuses". Law and Labor, 165 Broadway, New York. December, 1927. pp. 331-33.

MANAGEMENT

Dunkerley, R. "The influence of Cost Accounting on the Management of a Manufacturing Concern". The Cost Accountant. February, 1928. pp. 281-87. "Training and Paying Executives". The Iron Age, February 6, 1928. pp. 463, 510.

MATERIAL CONTROL

Coes, H. V. "Mechanical Scheduling". Factory and Industrial Management. January, 1928. pp. 52-54.

Nash, C. W. "Purchasing for a Fast Rate of Turnover in the Plant". Factory and Industrial Management. January, 1928. pp. 50-53.

Edgar, J. "Effective System for Storing Patterns". The Foundry. February 1, 1928. p. 92.

MINING AND QUARRYING

Ladd, G. E. "Broken Stone Cost Data". Pit and Quarry, 538 South Clark Street, Chicago, Ill. February 1, 1928. pp. 72-74.

Ladd, G. E. "Broken Stone Cost Data". Rock Products, 542 South Dearborn Street, Chicago, III. February 4, 1928. pp. 70-71.
"Uniform Systems of Metal Mine Accounting". Engineering and Mining Journal, McGraw-Hill Publishing Company. February 11, 1928. pp. 233-34.

MUNICIPAL

"Control of Expenditures". The American City, 443 Fourth Avenue, New York. January, 1928. pp. 173-74.

PLUMBING AND HEATING

"Overhead Expense". Official Bulletin, Heating and Piping Contractors National Association. January, 1928. pp. 51-54.

PRODUCTION CONTROL

Koon, S. G. "Production Control in Pump Plant". The Iron Age. February, 1928. pp. 521-24.

OLD YEAR BOOKS FOR NEW MEMBERS

This notice is intended for those of our newer members who are interested in securing copies of the prior years' "Year Books." We have available a limited supply of the Year Books for 1922, 1923, 1924, 1925 and 1926.

These may be had by our members at this time in lots of three for \$5.00 and in lots of five for \$8.00.

Orders for these books will be filled in the order of their receipt and while the supply lasts.

Individual copies are \$2.00 each.

PUBLIC UTILITIES-BUS

- "Bus Division Completes First Study of Operating Cost Data". Operation and Maintenance, Chestnut and 56th Streets, Philadelphia, Pa. February 15, 1928. pp. 18-19, 40.
- "How Costs Are Checked by Portland, Oregon, System". Bus Transportation, Mc-Graw-Hill Publishing Company. January, 1928. pp. 27-29.

PUBLIC UTILITIES—GAS

Ryan, P. "Financial Statistics of the Manufactured Gas Industry—1923-1926".
American Gas Association Monthly, 420 Lexington Avenue, New York. January, 1928. pp. 5-8.

PUBLIC UTILITIES—RAILWAY

Sangster, A. Practical Methods in Cost Studies". Railway Age, 30 Church Street,
 New York. February 4, 1928. pp. 315-18.
 Sangster, A. "The Seasonal Problem in Cost Accounting". Railway Age. Decem-

ber 31, 1927. pp. 1331-33.

SELLING AND ADMINISTRATIVE

Abbott, C. F. "Are We Beginning to See Light in Distribution Problem?" Iron Trade Review. February 23, 1928. pp. 497-99.

STANDARD COSTS

Bock, H. J. "Basic Data for Setting Standard Costs". Manufacturing Industries. January, 1928. pp. 35-39. February, 1928. pp. 115-18.
Patton, D. C. "Monthly Profit and Loss From Standard Costs". Cost and Management. February, 1928. pp. 23-31.
Telford, G. W. "Standard Costing". Rubber Age, 43, Essex Street, Strand, London, W. C. 2, England. February, 1928. pp. 500-5.

STANDARDS

Pelton, G. M. "Financial and Operating Ratios Used as Guides to Management". The American Accountant. January, 1928. pp. 21-28.

TEXTILES

Hines, W. D. "Sound Cost Finding Methods Essential for Textile Mills". Textile World, 334 Fourth Avenue, New York. February 4, 1928. p. 115.

Ryan, J. "Costing for Cotton Spinning Mills". The Cost Accountant. December, 1927. pp. 227-29.

"Cost Analysis of Cotton Cloths". Canadian Textile Journal, Gardenvale, Quebec. January 19, 1928. p. 60.

TRUCKING

Crockett, C. B., and Payne, H. J. "Operating Costs of Industrial Trucks". The Iron Age. February 9, 1928. pp. 398-400.

WASTE

Hudson, R. M. "Simplification—Progress in 1927 and Prospects in 1928". Factory and Industrial Management. January, 1928. pp. 57-58.

Hudson, R. M. "Simplification of Office Forms Improves Efficiency". Typothetae

Bulletin, 173 West Madison Street, Chicago, Ill. February 20, 1928. pp. 339-40.

WOODWORKING

Bigelow, C. M. "Cutting Production Costs Through Planned Material Requirements". Manufacturing Industries. February, 1928. pp. 99-102.