INTRODUCTORY NOTE

The topical index offered in this volume comprises all the technical material published by the Association from September 1965 through June 1970. It includes articles that have appeared in MANAGEMENT ACCOUNTING, as well as research publications.

The present supplement is the first five-year index for the Association's monthly publication under its new name, MANAGEMENT ACCOUNTING, which was adopted in September 1965. Its former name was NAA BULLETIN or, still earlier, NACA BULLETIN.

All articles and research publications are classified according to their content and entered under appropriate headings in alphabetical order. The title of each article is followed by the author's name and the date identifying the issue of MANAGEMENT ACCOUNTING. Research publications are explicitly identified in each case. During the period covered by this volume, the Association released four research studies, four research monographs, one research report and one special publication.

The primary classification is by subject treated in the listed item. Each item appears under one or more subject headings, such as accounts payable, budgets, financial statements, taxes, etc. Where applicable, the item is also listed under an industry heading, such as banks and banking, construction, public utilities, retailing, etc.

This index consolidates five annual topical indexes which the Association issued since September 1965. Minor changes have been made to provide for consistency throughout the period.

Issued as the fourth supplement, this volume is related to the original index and its three previously published supplements. This makes it possible to go back in time for a full 51-year span, where it is helpful to do so, in referring to or reviewing the wide-ranging contributions made by NAA authors on an equally wide range of accounting topics.

The periods covered by the preceding topical indexes are indicated below.

April 1920 to April 1946
May 1946 to August 1952 (first supplement)
September 1952 to August 1960 (second supplement)
September 1960 to August 1965 (third supplement)

The indexed materials will be kept up to date. Each year an annual index will be published as part of the June issue of MANAGEMENT ACCOUNTING. At five-year intervals, the annual indexes will be combined into Topical Index Supplements.

Copies of all NAA publications, including back issues of MANAGEMENT ACCOUNTING and NAA BULLETIN, may be obtained from the Association. Library loan copies or reproductions of the individual articles can ordinarily be made available as well. A listing of all publications available as of August 1970 is included at the back of this Index; this listing is updated annually as a folder and is available upon request.

August 1970
Accounting (See also Data Processing and Systems and Procedures)
Comparability in Accounting. ARTHUR R. WYATT. July 1969.
Concern Over Opinions of the Accounting Principles Board. ROBERT J. SEIDER. March 1969.
The Fine Art of Accounting—The Hot Medium, The. ROBERT G. ALYNN. April 1968.
Interview with the Secretary of Commerce, An. MAURICE H. STANSMAN. June 1969.
Selling the Accounting Services. WILLIAM A. MOLES. September 1967.
Some Problems of Accounting as a Communication System. GEORGE D. WELCH. February 1968.
Successful Interface Between Accounting and Management. ELDON C. LEWIS. March 1969.
What Business Are We In? Information! BRUCE JOPLIN. March 1970.
Working with Operating Management. JOHN FUYUUME. September 1965.

Accounts Receivable (See also Billing)
Automation Streamlines Sales Order Writing and Invoicing. GALE W. HOLMOQUIST. December 1965.

Administrative Expense
Tax Deductibility of Contested Taxes and Legal Expenses. PAUL V. HARRIS. April 1966.

Advertising (See also Distribution)
Lost and Found Department for Advertising Dollars. THOMAS A. DEMPSEY. December 1967.
Program Budgets for a Marketing Group. JOHN T. NETH. June 1966.

Aerospace Industry
Corporation Cash Accounting. BRUCE C. BRYANT. February 1968.
Cost Control for Program Managers. JOSEPH P. BONCHONSKY. May 1967.
Cycle Inventory Audit. RAYMOND G. YAKELL. May 1970.

Accounts Payable
Forecasting and Recording Profits for Incentive Type Contracts (PERT/Fee). RICHARD G. MULLIGAN. June 1966.
Management Accountant and Program Control. The. KENNETH E. McMULLEN. February 1968.
Management Accounting Control by Remote Output. JACK H. KORF. November 1969.
Management Information Technology in the Space Age. MICHAEL R. TYRAN. April 1967.
Mechanical Verification of Accounting Data Input. MICHAEL R. TYRAN. February 1966.
Profit By Using Time Allowances. JAMES A. BROADSTON. October 1968.

Agricultural Machinery and Equipment
Accounting for and Controlling Staff Work. ALBRECHT D. ALLEN. February 1968.
Budgeting—Boon or Bust? LAVERN W. LUEPKER. April 1969.
Ensuring the Profit Contribution of a Corporate Data Processing Department. JAMES T. WORMLEY. January 1967.
Inventory Management through Inventory Ratios. HAROLD D. YOUELL. August 1967.

Airplane Construction and Transportation
Cost Control for Engineering Programs. ROBERT L. JONES. June 1966.
Management Accounting in the Airlines with Optical Reading Computers. JACQUES MERLO. July 1969.

Status Index Reporting. LESTER C. LEMKE, JR. May 1968.

Aluminum
Control of In-Process Inventory. HERBERT K. DAVID. December 1969.
Problems of Consistency in Foreign Accounting. JAMES N. HARTLEY. November 1966.

Assets—Fixed (See also Break-Even Points, Budgets, Depreciation, Depletion and Amortization, Estimating, Forecasting, Profits and Return on Investment)
Accounting for Land Development. GARDNER M. JONES. August 1968.
Accounting Problems Raised by a Foreign Subsidy. ALFRED M. KING. July 1966.
Accounting’s Contribution to the Selection of Business Investments. JAMES E. MEREDITH, JR. April 1968.
Appraising Capital Expenditures. JOHN L. MONTGOMERY. September 1965.
Capital Budgeting and Financing or Leasing Decisions. WILLIAM L. FERRARA. July 1968.
Cost Control at a New Plant. JACK R. LEACH. February 1970.
EDP—Fixed Asset Control. DANIEL F. FALLON. May 1966.
Integrating Project Planning with Periodic Planning and Reporting. BRUCE K. WILLARD. November 1968.
Lease-or-Purchase Decision—Present Value Method. The. FRANKLIN S. SAX. October 1965.


Post Audit of Capital Expenditures. JOHN V. VAN PELT, III. November 1967.


Purchase or Lease: That Is the Question. MAURICE F. WILHELM, JR. July 1969.


Some Basic Rules for Property Accounting in Manufacturing Companies. JOHN V. VAN PELT, III. May 1968.

Technological or Economic Obsolescence: Computer Purchase vs. Lease. DONALD H. TAYLOR. September 1968.


Using Appraisal Information. ROBERT O. BROWN. October 1969.


Assets—Intangible


Purchased Goodwill Is an Investment: Treat It as Such. ALAN F. SMITH. November 1969.

Atomic Energy


Auditing


Accounting Investigations of the FBI. JOHN EDGAR HOOVER. August 1968.


Auditing Fund-Raising Campaigns. NOLAN N. RACHEL. October 1965.

Auditing of Construction Contracts. CHARLES J. HOEFLICK. September 1966.


Client Responsibilities in Management Service Engagements. REX RICE. April 1966.

Computer System Audit. PAUL MCCOLLUM. May 1969.

Cycle Inventory Audit. RAYMOND G. YAKEL. May 1970.


Management Audit of the EDP Center, A. MICHAEL R. MOORE. March 1968.


Operational Auditing and Profit Improvement. DONALD E. DOOLEY. October 1965.

Post Audit of Capital Expenditures. JOHN V. VAN PELT, III. November 1967.


Statistical Sampling and Auditing. GARY MALLERY. August 1969.

Use of Computer to Facilitate Audit of Transportation Charges. JOHN M. LOXTON. January 1970.

Automobiles and Accessories


From Bookkeeping to Decision Theory. FRED G. SECREST. December 1966.


Balance Sheets (See Financial Statements and Reports)

Banks and Banking

Inventory and Financing Procedures for a Mortgage Banker. JOHN W. HEAMON. December 1969.


Billing (See also Accounts Receivable)


Break-Even Points (See also Assets—Fixed, Budgets, Depreciation, Depletion and Amortization, Estimating, Forecasting, Profits and Return on Investment)

Application of Margin Rates to Credit Analysis. RICHARD L. BOWEN, JR. November 1966.

Breweries
Financial Data in a Management Information System. JAY W. BELL. June 1968.

Budgets (See also Assets—Fixed, Break-Even Points, Depreciation, Depletion and Amortization, Estimating, Forecasting, Profits and Return on Investment)

Appraising Capital Expenditures. JOHN L. MONTGOMERY. September 1965.
Behavioral Considerations in Budgeting. MICHAEL E. WALLACE. August 1966.
Budgeting and Planning Implications of Tax Credit Carryforwards. FRED A. ALLARDYCE and KENNETH R. TODD, JR., March 1969.
Budgeting Foreign Exchange Losses. ALFRED M. KING. October 1969.
Capital Budgeting and Financing or Leasing Decisions. WILLIAM L. FERRARA, July 1968.
Control of Fixed Costs in Relation to Volume. H. JOHN AKED. March 1967.
Present Profit Rate of Return as a Control Device in Capital Budgeting. WILLIAM M. LOWERRE, JR. September 1965.
Profit-Volume and Net Profit Percentages Computed on Cost. MARTIN J. MCDONALD, JR. June 1968.
Program Budgets for a Marketing Group. JOHN T. NETH. June 1966.

Building Materials
Cash Control. ANONYMOUS. June 1969.

Burden (See Direct Costing and Overhead)

Calendar Reform
Calendar Variance Reporting. DAVID G. CARREAUX. January 1970.
Our Experience with Thirteen Period Accounting. HARRISON L. FRAZIER. December 1965.
Cans

Capital Stock
Accounting for Stock Ownership. LESLIE I. ASHER. September 1968.

Cash Flow
Appraising the Firm’s Collection Policy. LEROY A. HEWITT. March 1966.
Case for Continuous Discounting, The. TIMOTHY P. HAI-DINGER. February 1968.
Cash Control. ANONYMOUS. June 1969.
Corporation Cash Accounting. BRUCE C. BRYANT. February 1968.
Lease-or-Purchase Decision—Present Value Method, The. FRANKLIN S. SAX. October 1965.
Short-Term Investment of Excess Cash. DONALD E. SNELLING. January 1969.

Classification of Accounts

Cork
Pricing Interdivisional Transfers. FREDERICK D. FINNEY. November 1966.

Chemicals
Automation Streamlines Sales Order Writing and Invoicing. GALE W. HOLMQVIST. December 1965.
Control of Fixed Costs in Relation to Volume. H. JOHN AKED. March 1967.

Converting to a Direct Costing System. RICHARD E. WILLIAMS. January 1968.
Maintenance Material Inventory Control. WILLIAM N. SMITH and G. F. REICHEMBACH. August 1967.
Management Accounting Implications of Industrial Steam and Power Plants. THADDEUS R. BISMACK. November 1965.

Construction
Accounting for Exchange Variation in Local Currency. ROBERT M. EVERETT. October 1968.
Auditing of Construction Contracts. CHARLES J. HOFELICK. September 1966.
Mechanized Intercompany Transfer System. DAVID P. FLANDERS. October 1969.

Contractors (See Construction)
Cost Accounting (See also Training of Management Accountants)


Computers Used as Accounting Tools. GUY W. LAMBERS. January 1966.


Equivalent Unit Costing (EUCO). DAVID C. HOWARD. October 1966.


Further Progress Through Courage and Creativity. ETTORE BARBATELLI. June 1969.


Management Accounting Developments in the Army Industrial Field. ROBERT R. IRISH. October 1967.

Management Accounting Is Coming of Age. RAYMOND P. MARPLE. July 1967.

Management Accounting Tomorrow. NEIL C. CHURCHILL and MYRON URETSKY. June 1969.


Managers Need Both Explicit and Implicit Cost. CLIFFORD E. HUTTON. October 1966.

Organizing, Staffing and Operating the Information Services Function. ROBERT W. SHOPOFF and WILLIAM R. JACK. October 1967.

Our Accountants Are Extremely Active in Management. WILLIAM H. FRANKLIN. June 1969.

Cost Control and Reduction


Control in Multi-Division Operations. JAMES J. BROWN. August 1969.

Control vs. Cost of Control. FORREST L. HEUSER. February 1970.

Cost Control at a New Plant. JACK R. LEACH. February 1970.

Cost Control for Engineering Programs. ROBERT L. JONES. June 1966.

Cost Control for Program Managers. JOSEPH P. BONCHONSKY. May 1967.


Forms Control. CHARLES W. PATMORE. April 1967.


Management Accounting Implications of Industrial Steam and Power Plants. THADDEUS R. BISMAKER. November 1965.


Performance Reporting as a Means of Labor Cost Control. PETER G. SIMMONS. October 1965.

Picture an Hour. E. RAY FARLEY. May 1966.

Purchase Cost Reduction and Value Buying. V. VON BOLL. November 1965.


Set of Programs for Total Cost Improvement, A. LEONARD F. MCELWEE. June 1968.

Utilizing CPM/Cost in Nondefense Industries. GLEN N. GESSFORD. January 1968.


We Control Costs at Their Source. ART P. JARRETT. February 1966.

Cost-Volume-Profit Relationship (See Budgets)

Cost Systems (See Systems and Procedures)

Credit

Application of Margin Rates to Credit Analysis. RICHARD L. BOWEN, JR. November 1966.

Appraising the Firm's Collection Policy. LEROY A. HEWITT. March 1966.

Credit Union Election Results by Computer. JAMES J. MCCUE. April 1970.


Instant Banking—A Tiger by the Tail. WILLIAM C. WILLARD. March 1968.

Data Processing (See also Accounting and Systems and Procedures)


Automated Inventory Control. WILLIAM S. PRICE, JR. and EDWARD J. NEFF. October 1966.


Can the Accountant Manage EDP? BRUCE JOPLIN. November 1967.


Case Study in Auditing a Medium Scale Computer Installation, A. GEORGE R. PAIN. August 1966.


Communications and Automation. J. DOUGLAS ELLIOTT. June 1968.


Computer Dilemma, A. JAMES J. MOLINELLI. October 1968.


Computer Services for Small Business. EDWARD J. WATSON. October 1965.

Computer Technology and Organizational Change. DOYLE Z. WILLIAMS and SEXTON ADAMS. September 1968.


Computers Used as Accounting Tools. GUY W. LAMBERS. January 1966.


Credit Union Election Results by Computer. JAMES J. MCCUE. April 1970.


Data Processing Ups and Downs. ANONYMOUS. March 1968.

Touch-Tone Attendance and Labor Reporting. OREN H. WELLER. August 1969.

Toward Effective Computer Utilization. FRANK BRUMMIT. December 1968.


Utilizing EDP for Stock Material Inventory Transactions. ARNOLD P. McILWAIN. August 1967.


Delivery Expenses (See also Distribution)

Profit-Volume and Net Profit Percentages Computed on Cost. MARTIN J. MCDONALD, JR. June 1968.

Department Stores (See also Retailing)

Reporting Foreign Dividends. BERT TUCKERMAN. November 1965.

Depreciation, Depletion and Amortization (See also Assets—Fixed, Break-Even Points, Budgets, Estimating, Forecasting, Profits and Return on Investment)

Accounting Problems Raised by a Foreign Subsidy. ALFRED M. KING. July 1966.


Depreciation—Accounting Concept or Political Tool? ROBERT L. PYLE. February 1967.

Depreciation or Capital Allowances? MAURICE E. PELOUBET. April 1966.

Hospital Depreciation Funding. C. DONALD HOWELL. February 1966.


Development Expenses (See Research and Development Costs)

Direct Costing (See also Overhead)


Contribution Margin Reporting for Diversified Companies. PATRICK S. KEMP. May 1968.


Converting to a Direct Costing System. RICHARD E. WILLIAMS. January 1968.


Direct Costing Controversy the Antagonist Live in Different Worlds. The. GEORGE T. LOGAN, JR. August 1968.


Performance Reports Based on Direct Costing: A Case Study. ROBERT D. MILLER and TERRY L. ROBINSON. April 1970.


Use of Standard Direct Costing. WILMER WRIGHT. January 1967.

Valuing Period Costs in Inventory Under Direct Costing. JAMES E. RHODES. February 1968.


Distribution (See also Delivery Expenses)


Program Budgets for a Marketing Group. JOHN T. NETH. June 1966.
Trading Stamp Accounting. JOHN MICHAEL. August 1967.

Diversified Companies
Bridging Communications Gap between Accountants and Managers. RAYMOND L. KELSO and ROBERT R. ELLIOTT. November 1969.
Control in Multi-Division Operations. JAMES J. BROWN. August 1969.
Performance Reports Based on Direct Costing: A Case Study. ROBERT D. MILLER and TERRY L. ROBINSON. April 1970.

Early Closing

Economics

Electrical Manufacturing
Accounting for Stock Ownership. LESLIE I. ASHER. September 1968.
Computers Used as Accounting Tools. GUY W. LAMBERS. January 1966.
Dynamic Accounting for Effective Management. HUGH D. LUKE. May 1970.

Extending PERT/CPM Into Computerized LOB. JACK CARTER and DON TOMLINSON. May 1970.
Growing Role of Corporate Tax Administration. ROBERT R. KELLY.
Negotiating Overhead Expense With Confidence. RAYMOND B. JORDAN. December 1969.
Performance Reporting as a Means of Labor Cost Control. PETER G. SIMMONS. October 1965.
Planning and Launching an EFD Program. LEONARD F. MCIELWEE. September 1966.
Stock Inventory Control with Data Bases and Analysis. CARL D. CRANKSHAW and ROBERT J. CORLETT. May 1970.
Use of a Data Processing Service Bureau—A Case Study. PAUL W. HEDGES. August 1967.
Valuing Period Costs in Inventory Under Direct Costing. JAMES E. RHODES. February 1968.
We Control Costs at Their Source. ART P. JARRETT. February 1966.

Electronic Data Processing (See Data Processing)
Electronic Equipment

Engineering
Cost Control for Engineering Programs. ROBERT L. JONES. June 1966.
Credit Card/EDP Control of Engineering Drawings. LAWRENCE E. HOUK. August 1969.
Estimating (See also Assets-Fixed, Break-Even Points, Budgets, Depreciation, Depletion and Amortization, Forecasting, Profits and Return on Investment)

Farms
Accounting for Poultry Projects. CHARLES T. SMITH, JR. January 1969.

Financial Control
Comment on the Undergraduate Accounting Curriculum. A. JAMES E. QUACKENBUSH. April 1969.
Financial Data in a Management Information System. JAY W. BELL. June 1968.
From Bookkeeping to Decision Theory. FRED G. SECREST. December 1966.
Make It Happen. FRED CATALDO. May 1970.
Profit Analysis in the Grain Merchandising Industry. RICHARD B. TOXEL. December 1968.

Financial Organizations

Financial Statements (See also Reports)
BarChris Decision—Liability for All. The. JEROME J. JAHN and DOUGLAS E. NORBERG. November 1968.
Comparability in Accounting. ARTHUR R. WYATT. July 1969.
Effective Internal Management Reporting System. AN. WILLIAM M. SCHOFIELD. September 1966.
How to Eliminate the “Plugging” of Net Worth for Translated Foreign Currency Financial Statements. WILLIAM L. FURLONG. April 1968.
Preplanning for a One-Month Liquidation. CHARLES V. RICKS. May 1966.
Umpiring the Earnings Per Share Results. LEONARD SPACEK. March 1969.

Fixed Assets (See Assets—Fixed)

Food
Hedging as an Aid in Inventory Cost Control. KATHRYN CURRENT. October 1966.
Lost and Found Department for Advertising Dollars. THOMAS A. DEMPSEY. December 1967.
Planning Communications In a Computer Network. GLENN K. MOWRY and BARDO G. JACOBI. June 1970.
Profit Analysis in the Grain Merchandising Industry. RICHARD B. TROXEL. December 1968.
Successful Management in Transportation Planning and Control. JEROME V. SCALLY. November 1966.

Forecasting (See also Assets—Fixed, Break-Even Points, Budgets, Depreciation, Deposition and Amortization, Estimating, Profits and Return on Investment)

Accountants and Sales Forecasters—Partners for Profits. VERNON G. LIPPITT. March 1968.
Forecasting and Recording Profits for Incentive Type Contracts (PERT/Fee). RICHARD G. MULLIGAN. June 1966.
Sales and Revenue Forecasting. AREND J. SANDBULTE. December 1969.

Foreign Practices
Accounting for Exchange Variation in Local Currency. ROBERT M. EVERETT. October 1968.
Accounting—Italian Concept. SHERBURNE F. MACE. December 1968.
Accounting Problems Raised by a Foreign Subsidy. ALFRED M. KING. July 1966.
Budgeting Foreign Exchange Losses. ALFRED M. KING. October 1969.
Choice of a Foreign Exchange Rate, The. ALFRED M. KING. April 1968.
How to Eliminate the "Plugging" of Net Worth for Translated Foreign Currency Financial Statements. WILLIAM L. FURLONG. April 1968.
Management Accounting in Mexico. ALLAN H. SAVAGE. December 1968.
Optimal Dividend Distribution by German Companies to Their U.S. Parent Corporations. HERMAN M. SCHNEIDER and PETER H. LENGENMANN. February 1967.
Problems of Consistency in Foreign Accounting. JAMES N. HARTLEY. November 1966.
Reporting the Results of Foreign Currency Fluctuations. BERT TUCKERMAN. April 1968.
Unrealized Foreign Exchange Gains and Losses. GEORGE C. WATT. April 1968.

Forms Control (See also Records)

Forms Control. CHARLES W. PATMORE. April 1967.
Forms Control in Perspective. JAMES E. DREW. May 1966.

Foundries

Freight Charges
Successful Management in Transportation Planning and Control. JEROME V. SCALLY. November 1966.
Glass
Customer Inventory Management Service. NORMAN R. MARKLE and ROLAND E. STUMPP. June 1969.


Project Management as a Control and Planning Tool in the Decentralized Company. DONALD O. HARPER. November 1968.


Government Contracts


Developing Bidding Factors for a Quality Assurance Department. CHARLES SHOEMAKER and BILL HOOK. January 1970.

Forecasting and Recording Profits for Incentive Type Contracts (PERT/Fee). RICHARD G. MULLIGAN. June 1966.

Formula Elements of Incentive Contracts. JOHN J. ROWLANDS. April 1967.


Management Accountant and Program Control, The. KENNETH E. McMULLEN. February 1968.


Negotiating Overhead Expense With Confidence. RAYMOND B. JORDAN. December 1969.


Truth in Negotiations. RAYMOND M. FLANAGAN. April 1969.


Government Regulation
Accounting Investigations of the FBI. JOHN EDGAR HOOVER. August 1968.


Umpiring the Earnings Per Share Results. LEONARD SPACEK. March 1969.

Government Units
Can the Accountant Manage EDP? BRUCE JOPLIN. November 1967.


Management Accounting Developments in the Army Industrial Fund. ROBERT R. IRISH. October 1967.


Graphs (See Statistical and Mathematical Methods)

Hosier

Human Relations


Meeting the Challenge of Technical Work. CHARLES C. GIBBONS. August 1969.

Incentives and Profit Sharing (See also Labor, Payroll Accounting, Pension Plans and Unemployment Insurance)


Insurance


Insurance Companies


Institutions


Hospital Depreciation Funding. C. Donald Howell. February 1966.


Integrated Data Processing (See Data Processing and Systems and Procedures)

Inter-Unit Accounting


 Inventories (See also Material Control and Accounting and Supplies)


Toward a Documentless System of Inventory Control and Material Accounting. William J. Schroeder, Jr. December 1965.


Iron and Steel


Job Costs


Job Evaluation
Profit by Using Variable Time Allowances. JAMES A. BROADSTON. October 1968.
Work Measurement for Control of Clerical Costs. DAVID B. BRENNAN. May 1968.

Joint and By-Product Costing
Accounting for Land Development. GARDNER M. JONES. August 1968.

Labor (See also Incentives and Profit Sharing, Payroll Accounting, Pension Plans and Unemployment Insurance)
Accounting and Labor Relations. TED M. RABUN. January 1966.
Accounting for Vacation Expense. DIXON FAGERBERG, JR. December 1969.
Job Migration Patterns of Accountants. FELIX P. KOLLA-RITSCH. September 1968.
Learning Curve Wage Incentives. JAMES A. BROADSTON. August 1968.
Performance Reporting as a Means of Labor Cost Control. PETER G. SIMMONS. October 1965.
Touch-Tone Attendance and Labor Reporting. OREN H. WELLER. August 1969.

Labor Unions

Lumber
Consolidation by Computer. JACK D. HARRIS. June 1969.
Operational Auditing and Profit Improvement. DONALD E. DOOLEY. October 1965.

Machine Shops
Reliability Cycle Sampling for Control of Inventories. DANIEL F. FALCON. October 1968.

Machine Tools

Machinery Manufacturing
Appraising Capital Expenditures. JOHN L. MONTGOMERY. September 1965.
Control vs. Cost of Control. FORREST L. HEUSER. February 1970.
Internal Auditing in the Goal Oriented Firm. HOBART S. JOHNSON. May 1967.
Keying the Short-Run Capital Flow to Return-on-Investment Objectives. DAVID P. MCELVAINE. December 1967.


Maintenance (See Repairs and Maintenance)

Management


Merger of Corporations


Metal Works

Mining

Motion Pictures

Natural Business Year (See Calendar Reform)

Natural Gas

Nonferrous Metal

Office Organization and Management

Oil

Operations Research (See Statistical and Mathematical Methods)

Organization
Overhead (See also Direct Costing)
Management Accounting Implications of Industrial Steam and Power Plants. THADDEUS R. BISMACK. November 1965.
Negotiating Overhead Expense With Confidence. RAYMOND B. JORDAN. December 1969.
Our Overheads Are Overhigh. C. NORTHCOTE PARKINSON. November 1969.
Overhead Costs ARE Controllable. DAVID C. HOWARD. February 1967.
Overhead Mystique, The. JAMES E. JOYCE. November 1968.

Paper and Paper Products
Product Cost Finding is of Continuing Importance. MARION H. SIMPSON. February 1966.
To Keep or Not to Keep—A Record Retention Program. HARRY K. ROBERTS. April 1966.

Parts
Payroll Accounting (See also Incentives and Profit Sharing, Labor, Pension Plans and Unemployment Insurance)

Pension Plans (See also Incentives and Profit Sharing, Labor, Payroll Accounting and Unemployment Insurance)

Pharmaceuticals
Product Policy and Profitability. GOETZ GIESE. May 1968.

Photographic Equipment

Plastics
An Economic Cost Curve Analysis. JAMES H. HIPPEL. September 1967.

Pricing
Inter-Unit Pricing and Your New Pricing Expert: The IRS. DAVID E. COOK. August 1969.
Pricing Interdivisional Transfer. FREDERICK D. FINNEY. October 1966.
Printing and Publishing

Process Costs

Product Cost and Appraisal
Application of Input-Output Analysis to Some Problems in Cost Accounting, An. YUJI IJIRI. April 1968.

Production Measurement
Application of Input-Output Analysis to Some Problems in Cost Accounting, An. YUJI IJIRI. April 1968.
Control of Fixed Costs in Relation to Volume. H. JOHN AKED. March 1967.
Status Index Reporting. LESTER C. LEMKE, JR. May 1968.

Production Planning and Control
Accounting for and Controlling Staff Work. ALBRECHT D. ALLEN. February 1968.
Control of In-Process Inventory. HERBERT K. DAVID. December 1969.
Cost Control for Program Managers. JOSEPH P. BONCHONSKY. May 1967.
Credit Card/EDP Control of Engineering Drawings. LAWRENCE E. HOUK. August 1969.
Developing Bidding Factors for a Quality Assurance Department. CHARLES SHOEMAKER and BILL HOOK. January 1970.
Equivalent Unit Costing (EUOC). DAVID C. HOWARD. October 1966.
Extending PERT/CPM Into Computerized LOB. JACK CARTER and DON TOMLINSON. May 1970.
Integrating Project Planning with Periodic Planning and Reporting. BRUCE K. WILLARD. November 1968.
Make It Happen. FRED CATALDO. May 1970.
Management Accountant and Program Control, The. KENNETH E. McMULLEN. February 1968.
Picture an Hour. E. RAY FARLEY. May 1966.
Planning and Launching an EFD Program. LEONARD F. MCELWEE. September 1966.
Product Policy and Profitability. GOTZ GIESE. May 1968.
Project Management as a Control and Planning Tool in the Decentralized Company. DONALD O. HARPER. November 1968.
Scheduling and Profit Planning by Utilizing the Ratio-
Analysis Method of Linear Programming. PHILIP S.
MANTHEY. June 1966.
Simplified CPM for Contractors. GEORGE W. OTT. Novem-
ber 1966.
Status Index Reporting. LESTER C. LEMKE, JR. May 1968.
Sustaining Error-Free Performance. LEONARD F. MCELWEE.
December 1967.
Utilizing CPM/Cost in Nondefense Industries. GLEN N.
GESSFORD. January 1968.

**Profits (See also Assets—Fixed, Break-Even Points,
Budgets, Depreciation, Depletion and Amortization,
Estimating, Forecasting and Return on Investment)**

Accountants and Sales Forecasters—Partners for Profits.
VERNON G. LIPITT. March 1968.
Accounting Side of the Profit-Center Organization, The. J.
DONALD DE FRANCESCO. December 1966.
Book Income—What Is It? GERALD D. BRIGHTON. Septem-
ber 1965.
Building and Controlling a Multi-Divisional Growth Com-
pany. DONALD A. GAUDION. February 1968.
Concepts for Management Accounting (A Basic Study in
Management Accounting). WALTER B. McFARLAND.
August 1966.
Control System of Profitability of New Products. A. EDMUND
B. KING. July 1968.
Cost Behavior and Breakeven Analysis—A Different Ap-
proach. G. L. BATTISTA and G. R. CROWINGSHIELD.
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Direct Costing for Sales Pricing and Profit Planning.
LEONARD L. SHEARER. July 1967.
Divisional Profit Measurement Using Return on Capital
Forecasting and Recording Profits for Incentive Type Con-
tracts (PERT/Fee). RICHARD G. MULLIGAN. June 1966.
Fundamental Appraisal of Profit Planning and Control, A.
GLENN A. WELSH. March 1969.
Holding Gains and Losses on Executory Contracts. JOSEPH
F. WOJDAK. January 1969.
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Research and Development Costs


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<table>
<thead>
<tr>
<th>Title</th>
<th>Author</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employing Shortcuts in Cash Flow Projections</td>
<td>Howard Anderson</td>
<td>May 1966</td>
</tr>
<tr>
<td>Inventory Systems—A Case Study</td>
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<td>Robert B. Oakleaf</td>
<td>June 1970</td>
</tr>
<tr>
<td>Management of Capital Expenditures</td>
<td>Wendell M. Childs</td>
<td>January 1970</td>
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<td>Planning Communications in a Computer Network</td>
<td>Glenn K. Mowry and Barro G. Jacobi</td>
<td>June 1970</td>
</tr>
<tr>
<td>Return on Investment (See also Assets—Fixed, Break-Even Points, Budgets, Depreciation, Depletion and Amortization, Estimating, Forecasting and Profits)</td>
<td></td>
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<td>Analysis of Uncertainty in Capital Expenditures</td>
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</tr>
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<td>Closer Look at Cost of Capital, A</td>
<td>Dean S. Eiteman</td>
<td>July 1967</td>
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<td>William J. Vatter</td>
<td>August 1968</td>
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</tr>
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</tr>
<tr>
<td>Management of Capital Expenditures</td>
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</tr>
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</tr>
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<td>John V. van Pelt, III</td>
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</tr>
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<td>Post-Completion Audits of Capital Investment Projects</td>
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</tr>
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<td>Post-Completion Audits of Capital Projects</td>
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<tr>
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</tr>
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<td>Donald E. Snellings</td>
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</tr>
<tr>
<td>Some Ramifications of the Return on Capital Concept</td>
<td>Frank T. Berry</td>
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</tr>
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<td>Use of Capitalized Cost in Repeated Replacement Problems</td>
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</tr>
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</tr>
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</tr>
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<tr>
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<td>June 1968</td>
</tr>
<tr>
<td>Sales Analysis and Control (See Distribution and Forecasting)</td>
<td></td>
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<tr>
<td>Ships and Shipping</td>
<td></td>
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<tr>
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<td>August 1969</td>
</tr>
<tr>
<td>Utilizing EDP for Stock Material Inventory Transactions</td>
<td>Arnold P. McIlwain</td>
<td>August 1967</td>
</tr>
<tr>
<td>Small Business</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AD HOC Research in Small Companies</td>
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<td>July 1969</td>
</tr>
<tr>
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<td>October 1965</td>
</tr>
<tr>
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— 24 —

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