

gevallen gedaan moet worden, waarin de accountant een werkplan heeft voorgeschreven met andere maatregelen, dan de hier behandelde.

De invloed op de controle van een machinale boekhouding of een doorschrijfmethode heeft de schrijver niet behandeld, maar waarschijnlijk heeft hij dit aan het oordeel van de accountant, die de leiding van de controle heeft, willen overlaten. Die invloed toch is groter op het werkplan, dan op de wijze van uitvoering van het werk door de assistent.

Dat het werk door de accountant over eerste, tweede en derde assistenten verdeeld wordt, en dat de beginneling niet alle in het boek beschreven werkzaamheden te doen krijgt, heb ik er niet in gevonden, maar dat zal de assistent in de praktijk wel merken.

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## REPERTORIUM VAN LITERATUUR OP HET GEBIED VAN ACCOUNTANCY EN BEDRIJFSHUISHOUDKUNDE

*Redactie: Centrale Documentatiedienst inzake bedrijfsorganisatie N.V.  
(C.D.B.)*

### TIJDSCHRIFTENREPERTORIUM

#### A. ACCOUNTANCY

##### II. HET ACCOUNTANTSBEROEP

###### **Enige opmerkingen over mogelijkheden en wenselijkheden van een verbijzondering in de uitoefening van het accountantsberoep**

Schroeff, H. J. v. d. — Alvorens tot het eigenlijke onderwerp van behandeling over te gaan geeft schr. een enkel woord ter aflijning van beide richtingen van verbijzondering, differentiatie en specialisatie. Wat betreft de mogelijkheden van specialisatie is schr. kort: de nadelen van toepassing hiervan in het accountantsberoep overtreffen verre de voordelen. Een uitvoerige en systematische behandeling van de mogelijkheden van differentiatie, waarbij schr. een diepgaande analyse geeft van de voor- en nadelen van deze vorm van verbijzondering, met name de verbijzondering op de adviserende functie van de accountant.

A II 1 *Maandblad voor Accountancy en Bedrijfs huishoudkunde 21, No. 9  
October 1947*

##### IV. LEER VAN DE CONTROLE

###### **Selling budgetary control to the supervisor**

Muth, F. J. — The author starts from the point of view that responsibility for cost control and cost reduction does not lie with a few top executives. The supervisors should be encouraged to offer for review the particular difficulties encountered in operating under their controls and their recommendations for improvement of procedure, and to base their plans for future operation on the premise that past practice is not always the best practice and that performance can become more effective through constant improvement of methods. Supervisors should be aware that the possibilities of obtaining fruitful suggestions for cost reductions from the individual workers are unlimited. Workers should therefore be encouraged to bring to their superiors ideas on better ways to do the job which in turn can lead to developments resulting in major cost reductions. A number of self-questions are summed up.

A IV 1 *The Management Review XXXVI, No. 9, September 1947*

###### **Analyzing and determining the workload**

Wylie, H. L. — Using practical examples the author shortly discusses the determination of the workload (that means the volume of paperwork) and its analysis, which logically covers two aspects: the long-range aspect, which has to do with anticipated volume paperwork and the seasonal variation, if any, of the anticipated volume; the short-range aspect which has to do with daily fluctuations in volume and special assignments of a non-repetative nature.

A IV 1 *The Management Review, October 1947*

## B. BEDRIJFSHUISSHOUDKUNDE

### a. ALGEMENE BEDRIJFSHUISSHOUDKUNDE

#### IV. LEER VAN DE KOSTPRIJS EN DE PRIJSVORMING

##### Bedrijfsvergelijkend onderzoek

Melse, J. — Een der middelen, aldus schr., om in-efficiency te bestrijden, is het bedrijfsvergelijkend onderzoek. Het onderzoek kan zich bewegen zowel in de ruimte als in de tijd. Voorwaarden waaraan voldaan moet zijn. Verschillende doeleinden, welke men zich bij het bedrijfsvergelijkend onderzoek stelt. Schr. stelt dan de vraag of de omstandigheden voor het instellen van een bedrijfsvergelijkend onderzoek thans gunstig zijn, hetwelk schr. meent te moeten betwijfelen. Tot slot enige opmerkingen over het belangrijk technisch hulpmiddel, dat bij genoemd onderzoek dienst doet, n.l. het kent-getal.

B a IV 1

*Economie, Jrg. 11, Aug./Sept. 1947*

##### Variabele budget to insure profits

Turner, J. — Lakeside laboratories, Milwaukee, developed the graphic realistic variable budgeting plan as described in this article. This dynamic system of expense distribution fixes responsibility for spending to meet current demands. In most enterprises static budgeting has failed to meet its objectives for sustained periods of time because the basis for looking has not been expressed in mobile units that keep pace with unpredictable changes. A profit graph is shown in the text that acts as a semaphore for management. It quickly and accurately directs attention to weaknesses requiring prompt action lest they endanger profit. The system is flexible to allow constant revision.

B a IV 1

*American Business 17, No. 7, July 1947*

#### V. LEER VAN DE FINANCIERING

##### When to invest in modernization

Heilbroner, R. L. — The economist for Stein, Hull and Company puts down in this brief outline ten points to check, which will help decide when an investment is worth while and when it is doubtful.

B a V 1

*American Business 17, No. 11, November 1947*

#### VI. LEER VAN DE ORGANISATIE

##### A sales eye view of office management

Drach, L. B. — Detailed analyse of the lack of cooperation and the downright hostility which often exist between salesman and general office. The author gives as his opinion that this hostility is caused by the point that both sides are at fault mostly through lack of understanding of each others psychology and point of view. An inquiry into the fundamental reasons for the differences that exist and some valuable suggestions to solve the problem.

B a VI 1

*The Noma Forum XXII, No. 11, November 1947*

##### A salary administration plan for white-collar workers

Eittington, J. E. — Industry can save considerable time and money on clerical job evaluation by adopting the Federal Government's position classification plan. A large number of white-collar job specifications are available for adoption by industrial and commercial concerns and the hock work of validation has already been done by the Federal analysts. The system described is simple, inexpensive and easy to operate and it is more productive than the relatively complicated point and factor methods. At the end of the article an appendix of extracts from class specifications.

B a VI 1

*Personnel 24, No. 3, November 1947*

##### Een practische organisatievorm

Kist, H. J. — Het gebruik maken van initiatief en deskundigheid van ondergeschikten en het handhaven van de rechtlijnige autoriteit zijn twee eisen, die in de praktijk dikwijls in een organisatie moeilijk te verwezenlijken zijn, daar zij de neiging hebben met elkaar in strijd te komen. In dit artikel wordt een in de practijk beproefde organisatievorm beschreven, waarmede deze moeilijkheid ondervangen blijkt te kunnen worden. Dit geschiedt met behulp van „tips”.

B a VI 1

*Organisatie en Efficiensy, Jrg. 9, No. 11, November 1947*

### **Efficiency on the Assembly line**

Alexander-Smith, A. J. — The author points out, that, now the sellers market is disappearing, especially abroad, it becomes more and more essential to concentrate on reducing prices and improving quality of products to meet increasing competition. The author gives a broad survey of the manner in which assembly operation, the reducing of overheads and the improving of the standard of quality can be quickened up.

B a VI 13

*Industry, October 1947*

### **What do you buy with the wage or salary dollar**

Lawske, C. H. and E. J. McCormick — Recent studies in the field of job evaluation indicate that typical job evaluation plans actually measure fewer job elements than there are items in the plans — i.e. specific clusters of items are in effect measuring the same basic job element. Here is a thoughtprovoking discussion of the studies that led to this conclusion and of further experiments which demonstrate that abbreviated scales, if properly construed, can produce essentially the same practical results as longer scales currently in use. The author concludes that the results of these studies certainly do not provide a current basis for the wholesale overhaul of existing job evaluation plans. But it is suggested that they do offer a basis for additional thought and research, with the possible ultimate result that we may know more precisely what a wage or salary dollar should buy and that more accurate techniques may be available for determining how many of these dollars each job is actually worth.

B a VI 13

*Personnel 24, No. 2, September 1947*

### **An incentive plan for supervisory personnel**

Bigge, J. J. — The success of any supervisory incentive plan is dependent on four fundamental conditions: it should be based on definite performance factors which can be compared with standards set for this purpose — these factors and their influence on earnings should be fully understood by supervisors — the earnings should be sufficient to induce supervisors to do their utmost — payments should be made promptly and regularly. These elements are shortly discussed, illustrated by some practical examples.

B a VI 16

*The Management Review, November 1947*

### **Periodic review of management personnel**

Mac Cullough, A. V. — In the interests of sound organization planning and personnel development, every company should periodically take stock of its executive and supervisory assets. The evaluation program described in this article embraces the entire management team, beginning at the top executive level and extending down to the first-line supervisor. It provides an effective method of group review to be followed by special post-rating conferences at which every man covered by the program is given the opportunity to evaluate his own performance and with his superior, blue print the plans for his own further training and job development. Planning and scheduling reviews — Conducting the committee — Using the guide sheet — Committee recommendations — The interview — Completing the review — Method of installation. Some examples of questionnaires are shown in the article.

B a VI 16

*Personnel 24, No. 2, September 1947*

### **The attributes of management**

Richardson, J. M. — A not very detailed discussion on the subject of management, its importance and its requirements. Definition of management — Primary functions of management, distinguished in three main divisions: customers, owners and employees — Three qualities on which the author measures a manager and which constitute the attributes of management: ability to make decisions, to lead others and to develop ideas. The mutual object of labor and management is to work as a team towards fuller production. The element of personnel example shown by the manager.

B a VI 16

*The Noma Forum 22, June 1947*

### **Staff operation in business**

Smith, S. S. — Though authorities on organization hold divergent views about certain phases of staffing there have emerged a number of fundamental principles which — in the author's opinion — are essential to sound staff operation. Covering the assignment of tasks and the delegation of authority and responsibility, these guideposts might be labeled the ten commandments of staff operation outlined in this detailed study. Their observance will improve staff performance, broaden the staff man's horizon and prevent organizational clashes and confession.

B a VI 16

*Personnel 24, No. 3, November 1947*

### Seven points to watch in 1948

Heilbroner, Robert L. — The author deals with the planning for 1948. He attempts to outline some of the problems that may beset business in 1948. The seven points given are: This is a good time for housecleaning; this is a good time to build your sales force; cost-reducing machinery is a „must“; budget controls should be set up; spend a little time and money on marketing research; financial caution; labor relations.

B a VI 19

*American Business, October 1947*

### Zweck und Aufgaben der Planabteilung in einer russischen Fabrik

Pfister, H. — Der Verfasser zeigt, wie im heutigen Ruszland die Planabteilung einer Fabrik organisiert ist und aus dem gegebenen Produktionsplan die Pläne für die Material- und Personalbeschaffung, Fabrikerweiterung, Finanzbeschaffung und Auftragsverteilung herausgeschält werden. Weiter die Relation zwischen Fabrik, Trust und Gosplan.

B a VI 19

*L'organisation Industrielle Heft 4, Augustus 1947*

### Ideas for methods improvement

Redactie — The author sums up a long list of valuable suggestions for methods improvement which will effectively cut the company's production costs.

B a VI 19

*The Management Review XXXVI, No. 9, September 1947*

### Public relations

Irwin, James W. — Mr Irwin, who was called into the Ford organization last March after many year's experience in public and employee relations, presents here a splendid analysis of the job ahead for public relations. He sees a necessity for business to pound home to all public groups the economic facts of life and business operation. He calls upon advertising — both in copy and illustrations — to do a job not only for products but for the institutions behind them.

B a VI 21

*Printers' Ink 221, No. 5, October 31, 1947*

### Increasing clerical production

Duplessis, A. E. — To-day's personnel problems can only be solved through increased individual clerical production. All possible steps to be taken to reach this end are studied in detail. Hitting the employee and testing him mentally and physically. After an employee has been hired he should be given thorough training in the work to which he is to be assigned.

The supervisor should look over the entire job situation and study it for all possible improvements; he should look for and eliminate unnecessary operation. The most vital element in the total picture is supervision and great attention is paid to the supervisor's task, his abilities to do the job and his attitude towards others, especially toward his subordinates. It is a very interesting article and brings a good deal of new information.

B a VI 23

*The Noma Forum XXII, No. 11, November 1947*

### Multi-purpose saves personnel paperwork

Wible, J. F. — Brief but very interesting discussion on the personnel administration at the Weatherhead Company which has been simplified and made more effective in the past year by use of a consolidated form which replaces twelve forms previously used for performing such standard functions as entering additions to payroll, classification changes and transfers. Illustrated.

B a VI 16

*Personnel 24, No. 3, November 1947*

## VII. LEER VAN DE ARBEIDSVORWAARDEN

### So you're making a wage survey

Hanawall, W. R. — Even competitive firms are becoming convinced of the value cooperating in area wage surveys. Such cooperative ventures offer both immediate and long-range rewards to each participant — providing a key tool in the control of payroll costs, giving management the facts needed in wage negotiations and job evaluation and creating a healthier industrial relations climate in the community. In this article the author describes how an area or industry wage survey can be initiated and carried to a successful conclusion: Planning the survey — What jobs should be included — Preparing the machinery of the survey — Conducting the survey — Analyzing and presenting survey information — General approach to survey.

B a VII 1

*Personnel 24, No. 3, November 1947*

### **Arbeidsregelmaat en arbeidstempo**

Varkevisser, J. — Verslag van een door schr. ondernomen onderzoek naar objectieve criteria bij het temposchatten. Schr. komt tot de conclusie dat het weliswaar mogelijk is om op volkomen objectieve, exacte wijze de normaal tijd voor een bepaalde werkcyclus te bepalen maar dat deze methode in 't algemeen omslachtig en tijdrovend is. De algemeen toegepaste subjectieve temposchatting vertoont bij de in de praktijk voorkomende tempi voldoende overeenstemming met de objectief bepaalde gegevens om voortgezet gebruik hiervan voor tariefbepaling te rechtvaardigen.  
B a VII 1 *Organisatie en Efficiëncy 9, No. 12, December 1947*

### **The future of wage incentives**

Cyrol, E. A. — The author sums up ten principles which make an incentive plan sound. The first prerequisite is a good production standard. These principles must be lived up to in a good practical plan; to the degree that incentive plans now in existence do not measure up to the requirements the future of wage incentives is damaged.  
B a VII 3 *The Management Review, November 1947*

### **A fair day's pay for a fair day's work**

Kelly, R. — A short outline on some principles of wage determination. Taylor-system; fixed hourly rates; prerequisites of a sound daywork plan; incentive plans premium systems.  
B a VII 3 *The Management Review, October 1947*

### **La sélection psychotechnique du personnel de maîtrise**

Fordeur, W. G. — La choix du personnel de maîtrise, L'intervention de la psychotechnique. La sélection psychotechnique des candidats — contremaîtres. Etude psychotechnique de la profession de contremaitre. Etude psychotechnique du contremaitre. Analyse psychologique des qualites.  
B a VII 5 *Organisation Scientifique 21, No. 12, decembre 1947*

### **Psychotechniek in het bedrijf**

Huiskamp, J. — Schr. is tot de conclusie gekomen dat het het meest wenselijk en wetenschappelijk het meest verantwoord is wanneer het keuringswerk voor de personeelsselectie door een medewerker van het bedrijf en dus in het bedrijf zelf wordt verricht. Voordelen van deze methode. Deze medewerker nu moet worden opgeleid door een deskundige en voortdurend onder diens controle staan, Eisen die aan de proefleider dienen te worden gesteld. Practische bezwaren welke verbonden zijn aan het onderzoek van jonge meisjes in een psychotechnisch instituut. Ook het keuringswerk verricht door een interne medewerker heeft zijn nadelen. Methode om deze nadelen te ondervangen.  
B a VII 5 *Tijdschrift voor Interne Bedrijfsorganisatie 2, No. 11 November 1947*

### **Facts and fallacies in personnel testing**

Mandell, M. M. — The ten fallacies shortly discussed here are not intended to represent a complete picture of testing methods. The purpose in analyzing these statements is to indicate that caution and wisdom are necessary in making decisions on selection methods to be utilized. Too often the basis used in making such decisions has contributed nothing to the effectiveness of the selection procedure. The conclusion to be drawn is that the future must witness not only the skilled application of the results already obtained but also further improvements to answer unsolved problems.  
B a VII 5 *Personnel 24, No. 2, September 1947*

### **Muziek in het bedrijf**

Redactie — Kort maar zeer interessant overzicht van de gebruiksmogelijkheden van muziek in het bedrijf en de invloed daarvan op de productiviteit en de arbeidsvreugde van de werknemer. Schr. deelt de genres muziek in vier groepen in — openingmuziek, anti-vermoeidheidsmuziek, lunchmuziek en speciale muziek — en legt er bijzonder de nadruk op dat het eerste vereiste voor de geslaagde invoering van een muziekprogramma het zorgvuldig opstellen van een plan is. Bij de opstelling van dit plan moet worden uitgegaan van de muzikale voorkeur van de arbeiders, welke dus nauwkeurig moet worden gespeeld. Het artikel bevat zeer waardevolle suggesties.  
B a VII 5 *Bedrijf en Techniek 2, No. 5, November 1947*

### **Color punches the time clock**

Stouffer, L. — It is remarkable what the influence of color on human efficiency is. The author gives several instances of the effect of a change in color and names percentage of immediate gains. The most striking instance is that of the inspection room of a North Carolina textile mill where girl operators scan blue dessins hour

after hour, as it moves rapidly under their eyes. To provide the maximum light, the walls of the room were painted white. But when the girls looked up momentarily from the blue cloth to the white wall for a rest, a peach color swam before their eyes (the so called „after-image“, which is the complementary color). By providing what the eyes wanted (peach colored walls) a „color engineer“ greatly increased the time the girls could work effectively and without strain at this job.

B a VII 5

*The Management Review XXXVI, No. 9, September 1947*

#### **Faster way to keep personnel records**

Bower, S. — North American Aviation's one-writing plan for handling personnel records is five times faster than its former method and requires less people. Recently adopted by other divisions of the company, this system provides records for all departments. After analyzing an employee's application, twelve required information record forms, pigeonholed in proper sequence are selected. Forms are prepared from a Ditto master carbon. A linen masker blanks out data not required on some forms. Pictures illustrate this brief outline.

B a VII 7

*American Business 17, No. 8, Augustus 1947*

#### **Versnelde scholing in de metaalindustrie**

Da Silva, D. J. — Aan de hand van de ervaring in ruim een jaar toepassing van het systeem der versnelde scholing speciaal in de metaalindustrie opgedaan, vertelt schr. een en ander over de bereikte resultaten.

B a VII 7

*Organisatie en Efficiency 9, No. 12, December 1947*

#### **Training innerhalb der Industrie**

Hedberg, Anders — Der Verfasser stellt die Frage, wie es möglich war, dasz der zu ende gehende Weltkrieg entschieden wurde in der Fabriken der U.S.A. Das Antwort lautet: Durch die in der Industrie angewandte neue Anlernmethode: „Training within Industry“. Der Verfasser beschreibt die Entwicklung und Inhalt dieser Methode.

B a VII 7

*L'Organisation Industrielle Heft 4, Augustus 1947*

#### **Three-years diploma-course in office management**

Thomason, C. C. — Detailed account of a new three-years diploma-course in office management for adult supervisors and managers. The subject is presented in four major divisions: A broad background of experience in supervisory training, covering primarily the production areas but with a great deal of participation by office supervisors — the first year, dealing with the principles as well as case practices in human relations or personnel phases of supervisor's job — the second years work in the field of economics as applied to the responsibilities of the supervisor for understanding the problems of his establishment and for making economic problems clear to his employees — the technical course in office management and methods, its objectives, contents and teaching methods.

B a VII 7

*The Noma Forum 22, No. 2, February 1947*

### **b. BIJZONDERE BEDRIJVEN**

#### **V. INDUSTRIE**

##### **Enige economische aspecten der kunststoffenindustrie**

Kastele, R. P. v. d. — In een korte inleiding toont schr. aan, dat in de economie der kunststoffen onderscheid moet worden gemaakt tussen de kunststoffen-industrie en de kunststoffen-verwerkende industrie. Vervolgens worden de economische aspecten van deze industrieën nader belicht. Tenslotte wordt in het kort de toekomst der kunststoffenindustrie behandeld.

B b V 1

*Technisch Wetenschappelijk Tijdschrift Jrg. 16, No. 10 October 1947*

##### **Bedrijfsinrichting in de grafische industrie**

Leemhuis, J. — De uit de literatuur reeds lang bekende methode, om wijzigingen in de lay-out van het bedrijf te plannen met behulp van maquettes vond in Nederland tot dusverre nog zeer weinig toepassing. Het is daarom interessant te vernemen, welke ervaringen de schrijver van dit artikel met dit systeem, door hem veelvuldig voor grafische bedrijven toegepast, heeft opgedaan en welke resultaten hiermede zijn bereikt.

B b V 18

*Organisatie en Efficiency Jrg. 9, No. 11, November 1947*