DERDE INTERNATIONAAL ACCOUNTANTS-CONGRES TE NEW-YORK IN SEPTEMBER 1929

Wij drukken hieronder af het „Tentative Program" van het bovengenoemde congres, dat in het Engelsch heet: „Third International Congress on Accounting".

Note:

The leading papers are to be printed and distributed to all delegates and members at the opening of the Congress in French, German and English. An edition will be printed in Spanish if sufficient interest is elicited.

It is not intended that the printed papers shall be read. It is assumed that the delegates will have read and digested them in advance. Hence the Chairman of each meeting will merely present the authors whereupon the subject will be open for discussion from the floor. This will afford more time for the delegates to discuss the papers. Five minutes at the closing will be allowed for the author of a paper to reply if he desires to avail himself of the opportunity.

Those who desire to discuss papers should register their wishes with the Secretary in advance of each meeting. The time alloted to each speaker will depend upon the number who register.

First Day MONDAY September 9, 1929

10.00 a.m. to 12.30 p.m.
Topic: Legislation.

Prepared papers on Legislation relating to Accounting throughout the world since the last congress in Amsterdam, Scotland, England, Holland, France, Germany, Italy, Czecho-Slovakia, Spain, Ireland, United States, Canada, Asia (Japan), Australia, South Africa, South America. Other countries, if delegates are sent therefrom.

Discussion:

General summary of papers, by a delegate from the United States.
General discussion from the floor.

Among the topics which may come up in any discussion under this heading we may mention.

Legislation affecting the public practice of accounting.

Legislation which may affect accounting in the determination of costs for import duties, etc.

Legislation affecting accounting in private industry for tax purposes, or in mergers or cartels.

Legislation affecting public and private accountants in so far as it concerns their responsibilities to creditors and investors; more particularly, in view of wider distribution of shares and bonds what has been or what may be done to safeguard the interests of internal and external investors.

Legislation affecting the accountant in his relation to Management
Legislation affecting the accountant in prospectuses.

12.30 p.m. to 2.00 p.m. Luncheon

2.00 p.m. to 4.30 p.m.
Topic: Education

Papers relating to Educational activities of professional and private associtations; such as

National association of Cost Accountants (U.S.A.)
Cost works accountants of other nations
National Electric light Association
Controllers Associations
Trade Associations (such as newssprint paper association and others)
Professional societies

The purpose here being to secure all available data as to organized educational work in accounting conducted by private and professional bodies.

Papers relating to Educational programs of public accountants conducted by their own staffs; the character, scope and results obtained.

Papers relating to Educational Programs in accounting in Universities throughhout the world.

Note:

During the sessions of the Congress, an exhibit will be held in the buildings of New York University at Washington Square of all the uniform cost systems of trade associations and industries. Efforts will be made to have representatives of these associations present at stated hours for the purpose of explaining the systems to the delegates.

During the sessions of the Congress an exhibit will be held in the building of School of Business of Columbia University of historical material relating to accounting from the earliest times down to recent dates. Photostatic material and actual books and documents will be on display. It is hoped that other Institutions and organizations will cooperate in loaning material.

If the discussion of the foregoing topics is not completed on Monday arrangements will be made to organize luncheon groups on Tuesday under definite leadership to continue the discussion at luncheon.

Second Day TUESDAY September 10, 1929

10.00 a.m. to 12.30 p.m.
Topic: Depreciation

Papers on theories of Depreciation, viz; retirement reserve theory (as adopted by the public utilities); annuity theory (Mr. G. O. May suggested); straight line depreciation.

Papers or Problems of Depreciation and obsolescence.

a. from the standpoint of taxation
b. from the standpoint of the investor in securities
c. as affected by re-appraisals
d. as affected by progress in the arts and by the post-war reorganization of industry
e. as related to cost of production

12.30 p.m. to 2.00 p.m. Luncheon

2.00 p.m. to 4.30 p.m.

Continuation of Discussion either in main forum or in group conferences to be arranged under leaders.

Third Day WEDNESDAY September 11, 1929

10.00 a.m. to 12.30 p.m.
Topic: Financial statements

I. Principles of Valuation:
   a. Capital assets
      Historical Versus present day costs including post war revaluations and exchange and currency problems.
   b. Current assets
      Inventory control including valuation of basic stocks at normal prices.

Discussion.

II. Standardization of Balance Sheets
Consolidated balance sheets.
Problem of Earned Surplus in case of no-par value stock and the availability of that surplus for dividends.

Discussion:

12.30 p.m. to 2.00 p.m. Luncheon

2.00 p.m. to 4.30 p.m.

III. Public Accountants' Certificates
Form and test
Accountants Reports, both public and private, i.e. form, test and content. Presentation of statistical material.

Discussion:

IV. The Accountant's responsibility for the Inventory.

Discussion.

Fourth Day THURSDAY September 12, 1929

10.30 a.m. to 12.30 p.m.
Topic: Costs of Production
Standard Costs — predetermined
Procedures — operative procedures

Discussion:

Note: This session would afford an excellent opportunity for the foreign visitors to discuss the progress of cost accounting in their own countries.

12.30 p.m. to 2.00 p.m. Luncheon

2.00 p.m. to 4.30 p.m.
Topic: Selling Costs

Possibly continue the work of Mr. Bullis who is making a survey on this subject for the N.A.C.A.

Discussion

Fifth Day FRIDAY September 13, 1929

10.00 a.m. to 12.30 p.m.

Topic: Commercial Budgetary Practice
1. Present Status
2. Forecasting and planning
3. Financial control policies in industry

Discussion:

12.30 p.m. 2.00 p.m. Luncheon

Possibly devoted to an address on International and National status of Commercial Arbitration. The American association of Arbitration would probably be willing to provide a speaker (Charles Evans Hughes suggested).

2.00 p.m. to 4.30 p.m.

Topic: Municipal and Governmental Budgets.
1. Income and Expenditure basis
2. Uniformity of reporting
   a. ordinary and extraordinary revenues and expenses
   b. Uniformity of reporting
3. Municipal Balance Sheets and budget practice

Discussion

Sixth Day SATURDAY September 14, 1929

Business Session:

Skeleton organization in anticipation of next Congress.
Voting on non-binding resolutions to be submitted by the delegates on matters of practice, procedure and policy growing out of the discussions of the Congress. It is felt that here will be afforded in excellent opportunity for the Congress to record its conclusions on important topics.

Discussion on

a. An international periodical for accountants
b. Foundation of an International Chamber of Accountants
c. The adoption of the National business year
d. The adoption of the thirteen month year (calendar reform) Eastman plan. Possibly the Eastman Company will supply literature in several languages or otherwise in this matter.

VRAGENBUS

Vragen omtrent onderwerpen, die voor den accountant in de uitoefening van zijn beroep van belang kunnen zijn, kunnen worden ingezonden bij den Secretaris van de Redactie.

De Redactie is bereid, om de grenzen, waarbinnen de vragen, die voor beantwoording in aanmerking komen, zoo ruim mogelijk te stellen, zoodat zoowel die van juridischen, als die van bedrijfshuishoudkundigen aard daar binnen vallen, mits de vragen slechts blijven binnen het gebied, dat het blad dienen wil.

De beantwoording geschiedt door één der medewerkers of redactieleden individueel, zoodat de antwoorden niet mogen worden geacht steeds de meening der Redactie in haar geheel weer te geven.

REPERTORIUM VAN TIJDSCHRIFT-LITERATUUR OP HET GEBIED VAN ACCOUNTANCY EN BEDRIJFSHUISHOUDKUNDE

Redactie: Mej. Dr. R. PHILIPS en Drs. G. L. GROENEVELD voor bedrijfseconomie en J. P. DE HAAN en J. C. SPANGENBERG voor accountancy

(De Systematiek, welke in dit repertorium wordt gevolgd, is uiteengezet in het nummer van Januari 1929 van dit blad)

A. ACCOUNTANCY

III. LEER VAN DE INRICHTING

Besteldienst G.E.B. Den Haag.
Benoist, G. J. J. — Schr. bespreekt de formulieren, bij dezen dienst in gebruik.
A III 3 (A 35) *De Gemeentefinanciën van 5 Jan. 1929.*

Magazijnbeheer en magazijnadministratie
Donk, A. van — Schr. geeft de magazijnboekhouding, die bij de gemeente Steenwijk zal worden ingevoerd.
A III 3 (A 23) *De Gemeentefinanciën van 19 Jan. 1929.*

Beschrijving van de administratie van de afdeeling „kapitaalverzekering" van de N.V. „Noord-Brabant" Maatschappij van verzekering op het leven te Waalwijk I
Huijsmans, H. — De boeking der tot stand gekomen verzekeringen met behulp van Elliot-Fisher en Visiblex Kaartsysteem.
A III 3 (A 35) *Administratieve Arbeid van Jan. 1929.*

Municipal accounts exemplified
Whitehead, S. — Geeft enkele wenken voor de samenstelling van de jaarlijksche rekening.
A III 3 (A 23) *The Accountants' Journal van Jan. 1929.*

Dupliceermachines
Vonk, W. — De voordeelen van alsmede de sorteering in dupliceermachines worden besproken.
A III 3 (A 35) *Administratieve Arbeid van Jan. 1929.*

IV. LEER VAN DE CONTROLE

Requirements of a balance sheet audit
Couchman, Ch. B. — Bespreekt de onvolledigheid van het balansonderzoek. De accountant moet veelal afgaan op „confirmations" zoowel van derden als van geinteresseerden. De behandeling van de rekeningen „Accounts Receivable" en „Inventory" worden speciaal behandeld.
A IV 2 (A 33) *The Journal of Accountancy van Jan. 1929*

Accountants' certificates
Fernald, H. B. — Beziet de accountantsverklaringen voornamelijk uit het oogpunt van credietonderzoeken. Bespreekt de betrekkelijke waarde, welke de door den accountant bij zijn onderzoek vergaarde kennis heeft. De Engelsche verklaring is z.i. de beste. Overeenstemming met betrekking tot de beteekenis van de accountantsverklaring moet verkregen worden tusschen bankiers, credietnemers, het publiek in het algemeen en de accountants.
A IV 2 (A 33) *The Journal of Accountancy van Jan. 1929.*

Standard Financial-Statement Form for Banks.
Saxe, E. — Geeft een standaardvragenformulier te gebruiken bij credietonderzoeken door banken.
A IV 3 (B 6a) *The Journal of Accountancy van Jan. 1929.*

B. BEDRIJFSHUISHOUDKUNDE

II. BEDRIJFSHUISHOUDKUNDE ALS WETENSCHAP

De ontwikkeling van de bedrijfsleer als toegepaste wetenschap
Goudriaan, Prof. Dr. Ir. J. — De bezwaren van practici en theoretici worden ontzenuwd. Schr. geeft vervolgens een indeeling der bedrijfsleer volgens de functies in het bedrijf. De algemeene kenmerken der bedrijfsleerlitteratuur worden geteekend, en de belangrijkheid van bewerking van grondmateriaal en een zeker karaktervormend element bij het onderwijs in de bedrijfsleer worden naar voren gebracht.
B a II 1 (A 1) *De Ingenieur 1928 (p. T. 77—T 86)*