Topical Index to Volume XXXVI
of
N.A.C.A. BULLETIN

Section 1
Topical Index
Conference Proceedings

SEPTEMBER 1954 TO AUGUST 1955
The listings in this index include the articles published in Section 1 of Volume XXXVI of the N.A.C.A. Bulletin, which covers the period from September 1954 to August 1955. It indexes also the Research Series reports issued as sections of the Bulletin during that period, as well as indexing the last group of papers of the 1954 Annual Cost Conference, published as Section 3 for September 1954 and the first two groups of papers of the 1955 Annual Cost Conference, published as Section 3 for July and August 1955.

Following the topical listing of articles, there will be found a chronological listing of Letters to the Editor which appeared in Section 1 of the Bulletin for the period covered by the index.

Accounting

Administrative Expense (See also Office Organization and Management)

Advertising (See also Distribution)

Airplane Construction & Transportation
- Converting Parts Cost to a Completed Airplane Basis. RALPH W. KINDLEY. September 1954.
- Practical Cost Reduction is Programmed Cost Reduction. ROLFE WYER. November 1954.

Aluminum
Assets—Fixed (See also Depreciation and Amortization)


Automobiles and Accessories


Banks and Banking


Billing


Budgets


Man-Hour Budgeting for Control of Clerical Costs. JAMES L. BROWNLEE. March 1955.

Manpower Budgeting for Control of Labor Costs. ALWYN M. HARTOGENSIS. March 1955.

Newspaper Budgeting for Management Guidance. WILLIS W. SHENK. October 1954.

Sales Trends Key Budget of Lumber Creosoting Company. JOHN DEAM VALE. August 1955.

Variable Budgeting for Planning and Control. S. ALDEN PENDLETON. November 1954.

Cafeterias

Controlling a Restaurant’s Food Supply and Costs. JOSEPH A. O’LEARY. May 1955.

Cans

Look at Short-and Long-Term Sales Forecasting, A. CHARLES S. REYNOLDS. December 1954.

AUGUST, 1955
Chemicals
Accent on Control—A Case in Cost System Revision. WILLIAM LANGENBERG. June 1955.
By-Product Costing in Glue Manufacture. MORITZ E. PAPE. June 1955.

Classification of Accounts
Control Numbers for Engineering Department Costs. D. S. MITCHELL. December 1954.

Cork
Return on Investment Approach to Inventory. STEPHEN T. HEINAMAN. July 1955.

Cost Accounting (See also Training of Industrial Accountants)
Industrial Accountant as a "Go-Giver," The. DAVID R. ANDERSON. June 1955.

Cost Reduction and Control
Accent on Control—A Case in Cost System Revision. WILLIAM LANGENBERG. June 1955.
Conducting a Continuous Cost Control Offensive. DERWARD SMITH. December 1954.
Cost and Sales Control in the Canning Industry. K. E. JANKOWSKI. November 1954.
Practical Cost Reduction is Programmed Cost Reduction. ROLFE WYER. November 1954.

Department Stores (See also Retailing)
Sampling Technique for Prorating Delivery Costs, A. WERNER Z. HIRSCH. February 1955.
Depreciation, Depletion and Amortization


Direct Costing

How a Hosiery Mill Compiles “Direct” and “Full” Costs. HOWARD O. WILLIAMS. October 1954.

Distribution

Is Your Sales-Service Activity Profitable As Well As Useful? GEORGE W. GLICK. June 1955.
Sampling Technique for Prorating Delivery Costs, A. WERNER Z. HIRSCH. February 1955.

Economics


Electrical Manufacturing

Standards Revision Tells the Story of Trends. ROBERT A. MARKELL. May 1955.
Variable Budgeting for Planning and Control. S. ALDEN PENDLETON. November 1954.

Engineering

Control Numbers for Engineering Department Costs. D. S. MITCHELL. December 1954.

AUGUST, 1955 1725
Estimating


Food

Cost and Sales Control in the Canning Industry. K. E. JANKOWSKI. November 1954.

Forecasting (See also Sales Analysis and Control)

Case in Monthly and Annual Forecasting, A. CLARENCE ABEL. June 1955.

Cycle Analysis to Permit Fixed Cost Control (Reversed Title). DAVID S. MOFFITT. July 1955.

Four Steps to Useful Forecasting. C. R. DOWD. March 1955.

Look at Short-and Long-Term Sales Forecasting, A. CHARLES S. REYNOLDS. December 1954.

Foundries


Freight Charges

Story of Demurrage Cost Control, A. McCREADY S. YOUNG. November 1954.

Glass


Government Contracts (See also Renegotiation)


Incentives and Profit Sharing


Experiences with Indirect Labor Incentives. DALE V. CROPSEY. March 1955.


Insurance

Interunit Accounting


Accounting Problems in Measuring Performance by Organizational Units. MARSHALL K. EVANS. August 1955. (1955 Conference Proceedings)

Decentralizing Accounting to Divisions. A. H. SEED. August 1955.


Inventories

Cycle Inventory Taken on Punched Cards, A. G. V. RUTZEN. October 1954.


Refresher on Physical Inventory-Taking, A. GENE H. KLINE. October 1954.

Return on Investment Approach to Inventory. STEPHEN T. HEINAMAN. July 1955.

Useful Activity Indexes by Inventory Fractionation. LOUIS B. KAHN and WAINO W. SUOJANEN. January 1955.

Year End Inventory Processed on Punched Cards, A. ROBERT H. GERNES. October 1954.

You Have to be Wide Awake to Control Inventories. V. R. BECHTEL. November 1954.

Iron and Steel


Man-Hour Budgeting for Control of Clerical Costs. JAMES L. BROWNLEE. March 1955.


Job Costs


Job Evaluation


Joint and By-Product Costing

By-Product Costing in Glue Manufacture. MORITZ E. PAPE. June 1955.

Labor

Getting the Cost Picture from the Wage Contract. LEE C. SHAW. July 1955.
Handling Fringe Costs as Direct Labor. ALLAN L. RUDELL. November 1954.
Manpower Budgeting for Control of Labor Costs. ALWYN M. HARTOGENSIS. March 1955.

Lumber

Sales Trends Key Budget of Lumber Creosoting Company. JOHN DEAM VALE. August 1955.

Machinery Manufacturing

Conducting a Continuous Cost Control Offensive. DERWARD SMITH. December 1954.

Management

(1955 Conference Proceedings)
Industrial Accountant as a “Go-Giver”, The. DAVID R. ANDERSON. June 1955.

Manuals

Procedure Write-Ups Which Will be Read and Followed. BRYANT L. BATES. February 1955.

Mechanical Equipment

Approaching Mechanical Applications Wisely. GEORGE H. WADSWORTH. April 1955.
Cycle Inventory Taken on Punched Cards, A. G. V. RUTZEN. October 1954.
How We Planned for Use of Electronic Equipment. JOHN S. WHITE. June 1955.
What We Use Our Computer For. FRED E. WELSH. September 1954.
Year End Inventory Processed on Punched Cards. A. ROBERT H. GERNES. October 1954.

Office Organization and Management
Man-Hour Budgeting for Control of Clerical Costs. JAMES L. BROWNLEE. March 1955.
Work-Sampling Works for a Small Office Staff. ROBERT E. HEILAND and WALLACE J. RICHARDSON. May 1955.

Oil
Cost System for an Oil Producer, A. MARSHALL E. DUNN. July 1955.

Overhead
Ramifications of the Concept of Seasonal Costs. OSWALD NIELSEN. April 1955.
You Don't Need to “Snowball” Burden in Costs. PATRICK H. HUTCHINSON. December 1954.

Paper and Paper Products

Pension Plans
Accounting Principles and Pension Costs. WILLIAM HUIZINGH. January 1955.
Pharmaceuticals

Pricing
Costing Tricot Fabrics for Pricing Purposes. KURL STEVENSON. January 1955.

Printing and Publishing
Charging Maintenance Costs in a Large Organization. ROBERT E. RAYNER. November 1954.
Newspaper Budgeting for Management Guidance. WILLIS W. SHENK. October 1954.

Process Costs

Production Planning and Control
What Production Planning Can Do for Cost Control. EARL L. PETERSEN. October 1954.

Profits
Cost Analysis for Improved Return on Investment. LEONARD KAMSKY. July 1955.

Purchasing

Radio and Television
Purchased Parts Variance Accounting. ROBERT W. DAY. September 1954.

Records
Renegotiation

Repairs and Maintenance
Charging Maintenance Costs in a Large Organization. ROBERT E. RAYNER. November 1954.

Reports
Accent on Control—A Case in Cost System Revision. WILLIAM LANGENBERG. June 1955.
Cost Analysis for Improved Return on Investment. LEONARD KAMSKY. July 1955.
Presenting Accounting Information to Management. N.A.C.A. Research Series No. 28. December 1954. (Section 3)
Standards Revision Tells the Story of Trends. ROBERT A. MARKELL. May 1955.

Research and Development Costs
Accounting for Research and Development Costs. N.A.C.A. Research Series No. 29. June 1955. (Section 3)

Retailing (See also Department Stores)
Interpretative Use of Direct Sales Advertising. SYDNEY WOOLDRIDGE. February 1955.

AUGUST, 1955
Return on Investment
Cost Analysis for Improved Return on Investment. LEONARD KAMSKY. July 1955.
Return on Investment Approach to Inventory. STEPHEN T. HEINAMAN. July 1955.

Rubber
How We Developed and Use Standard Costs. DAVID H. ALLEN. November 1954.

Sales Analysis and Control
Sales Trends Key Budget of Lumber Creosoting Company. JOHN DEAM VALE. August 1955.

Service Industries

Ships and Shipping

Standard Costs
Accounting Problems in Measuring Performance by Organizational Units. MARSHALL K. EVANS. August 1955. (1955 Conference Proceedings)
Factors Affecting Intelligent Use of Variances. JOHN V. VAN PELT. March 1955.
How We Developed and Use Standard Costs. DAVID H. ALLEN. November 1954.
Purchased Parts Variance Accounting. ROBERT W. DAY. September 1954.

Statistical and Mathematical Methods
Introduction to Model Building on Account Data. CHARLES B. ALLEN. June 1955.


Sampling Technique for Prorating Delivery Costs, A. WERNER Z. HIRSCH. February 1955.

Useful Activity Indexes by Inventory Fractionation. LOUIS B. KAHN and WAINO W. SUOJANEN. January 1955.


Work-Sampling Works for a Small Office Staff. ROBERT E. HEILAND and WALLACE J. RICHARDSON. May 1955.


Supplies
Controlling and Accounting for Supplies. (Special Publication issued June 1955.)

Systems and Procedures (See also Manuals and Work Simplification)

Taxes


Textiles
Costing Tricot Fabrics for Pricing Purposes. KURL STEVENSON. January 1955.

How a Hosiery Mill Compiles “Direct” and “Full” Costs. HOWARD O. WILLIAMS. October 1954.

Training of Industrial Accountants
Making a Start on Developing Cost Personnel. C. ALLEN GOVE. February 1955.

Trucks and Trucking

Waste and Spoilage

AUGUST, 1955

1733
Wholesaling


Wood Products


Work Simplification (See also Systems and Procedures)


Zinc Mining


Letters to the Editor Published September 1954 to August 1955

A Competition to Reduce the Cost of Accounting. T. H. NEW. September 1954.
Are Your Reports “Scrap”? KERON O’NEIL. September 1954.
What About the Capital on Which There’s to be a Return? ALEXANDER J. ANDRIAN. October 1954.
Authors of Textbooks Please Note! A. J. BRODTMANN. October 1954.
Full Costs Keep Inventory Values Comparable Among Plants. GEORGE H. KRUECK, JR. November 1954.
Two Points on Contract Termination. FOSTER E. HALL. November 1954.
Our Business is With People. CHARLES G. WILEY. December 1954.
Handling of Learning Curves. RICHARD M. ROTHSCILD. December 1954.
Cost and Balance Sheet Incidence of Local Taxes. JOHN F. GAITHER. February 1955.
Let’s Include Deferred Advertising and Research Costs in Investment Return Base. DAVID S. MOFFITT. February 1955.
Keeping General Management on Speaking Terms with Accounting Terms. DAVID E. LUTZ. March 1955.
The Importance of Accurate Unit Labor Costs. STANLEY THOMAS. April 1955.
The Usefulness of a Practical Company Definition of a Unit of Property. J. R. SEVERIN, JR. May 1955.
Accounting Specialties Create Need for Cooperation. GEORGE C. LYON. June 1955.
Staff Training—and More to Come. ROBERT B. COOK. July 1955.
An Experience with Cost Reduction Teams. HENRY M. DOUGHTY. August 1955.