

# The New Books

## For the Man of Business

IT is time for American trade to ask the classic question, "Whither are we drifting?" With the present flood of books dealing with scientific methods in business, the science of efficiency, and so forth, the old-fashioned merchant who relied upon intuition and rule of thumb may well be frightened into devoting his remaining days to something simpler, such as golf or politics. He has, perhaps, become used to manuals of advertising, but devoting a large and much illustrated volume wholly to *The Typography of Advertisements That Pay*, suggests an almost Teutonic degree of specialization. Yet there are few firms that could not improve their advertising—and their sales—by observing some of the principles of lettering and type set forth in Gilbert P. Farrar's useful book. The manual of *Office Practice*, by Mary F. Cahill and Agnes C. Ruggeri, deals with efficient management in such matters as the handling of mail, filing records, the use of the telephone, special machines for time saving, cable codes and many handy reference works.

Clifton C. Field, recently instructor in merchandizing in the University of Wisconsin, devotes a careful volume to *Retail Buying*. Buying has received less general study than salesmanship and yet it is the other half of all business. Mr. Field gives not only general rules applicable to all buying, but many convenient hints as to kinds and qualities of commodities, especially in the clothing trades.

*Saving and Investing Money*, by Thomas E. Sanders, is a convenient manual of advice to investors, and treats of the relative advantages of real property, life insurance, municipal bonds, industrial stocks and other methods of utilizing the contents of the stocking in a safe and sane way.

Nor can the business man of today afford to be indifferent to questions of public finance, particularly in view of the recent increases in national expenditure. *Inheritance Taxes for Investors*, by Hugh Bancroft, is a comparative study of inheritance tax laws in the forty-three states which have enacted them, with special reference to the questions of double taxation and the inclusion or exemption of non-residents. The real estate owner and the student of municipal government will be equally interested in the full discussion of *Excess Condemnation*, by Robert E. Cushman, of the University of Illinois. *The National Budget System and American Finance*, by Charles Wallace Collins, points the way to the introduction of sound business principles where they are most needed: the Federal Government.

*The Typography of Advertisements That Pay*, by Gilbert P. Farrar. D. Appleton & Co. \$2.25. *Office Practice*, by Mary F. Cahill and Agnes C. Ruggeri. The Macmillan Company. 90 cents. *Retail Buying*, by Clifton C. Field. Harper & Bros. \$1.25. *Saving and Investing Money or Ten Lessons in Thrift*, by Thomas E. Sanders. The Thrift Publishers, Racine, Wisconsin. \$1. *Inheritance Taxes for Investors*, by Hugh Bancroft. Houghton Mifflin Company. \$1. *Excess Condemnation*, by Robert E. Cushman. D. Appleton & Co. \$2. *The National Budget System and American Finance*, by Chas. Wallace Collins. The Macmillan Company. \$1.25.