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Book Reviews

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BOOK REVIEWS

A TREATISE ON ADMINISTRATIVE LAW. By Morris C. Forkosch, Indianapolis, Indiana: Bobbs-Merrill Co., Inc., 1956. 856 Pages. Price \$17.50

"A Treatise on Administrative Law" is uniquely presented in that each new section is not headed with a short summary in black print, nor does the book begin with and build upon disparate portions of the subject. It sets out a general sketch of administrative law, then attacks and exhausts each subtopic in turn. The author admits that only time will tell if his technique is successful. While unorthodox, clarity is promoted rather than sacrificed. The presentation has a quality of smoothness of language and continuity that deemphasizes the complexity of the subject matter and makes it as readable as fiction. It is not to say that the work is not penetrating, however the internal workings of administrative law are explored as thoroughly as the external.

Throughout the book the author makes efficient use of diagrams and charts. They will prove invaluable to the student in understanding the administrative process as well as to the instructor in presenting it. The series of diagrams begins with an extremely simplified one which becomes more complex as the reader becomes more involved in the subject. These diagrams are interrelated with the text material and promote integration which is so often missing in texts. While possibly oversimplifying the complicated jungle of administrative agencies, it effectively shows organization — an important step in mastering administrative law. Commendable also is the author's extensive use of cross references.

In conjunction with the diagrams, the author includes numbered Points of Attack which he calls PAT's. These are presented for the reader in explanation of the weaknesses in the administrative structure. They show where the process is vulnerable and how the administrative actions of control agencies may be frustrated. To illustrate the use of PAT's: (1) the practitioner will determine whether the Constitution of the United States grants to the delegator the powers exerted; then he will, (2) determine whether the delegator has authority to delegate that power. These PAT's number twenty in all and may serve as guide posts for the practitioner in preparing his case.

The obvious deficiency in the book is that while it deals comprehensively with the federal administrative agencies it ignores the

agencies at the state level. However, as the author explains, to cover all the processes of all the agencies in existence would be impossible in one short volume.

With the growth of the American society and the coming of the New Deal in 1933 along with the adoption of alphabetical agencies, there has been an expansion of the role of government in our lives; a need for an understanding of the wilderness of the administrative process. Because this is a rapidly expanding field of law, the advent of a new text on the administrative process is an important addition to the literature on the subject whose usefulness wanes with the passage of time.

The book should prove valuable to any student for use in conjunction with a course on administrative law. The instructor should find it very helpful in his presentation for it will aid him in diagramming any of the situations he may wish to present to his class. The practitioner will be able to use the author's PAT's as points of departure for preparing his case against the Achilles' heel in the administrative process.

PAUL J. PFEILSTICKER.

PROFESSIONAL ETHICS OF CERTIFIED PUBLIC ACCOUNTANTS. By John L. Carey. New York: American Institute of Accountants, 1956. 216 Pages. Price: cloth \$4.00, paper \$3.00.

"Professional Ethics of Certified Public Accountants" has been written primarily for use as a reference work. It is a completely revised, and extended version of an earlier edition. Mr. Carey, Executive Director of the American Institute of Accountants, appears to be admirably qualified to formulate a work of this type.

To accomplish his purpose the author has prepared a comprehensive study of the ethical concepts and rules applicable to the profession of accounting. He has defined the import of the rules and has shown their applicability to specific situations. But perhaps most important he has pointed out the basic necessity for such principles and the reasons for their present form. The rules themselves are set forth in the appendix, while the body of the book is divided into three sections: (1) General Principles of Ethics; (2) Auditing, Tax Practice and Management Services; (3) Relations with Others. The headings fairly describe the content of each section.

While the book is designed exclusively for Certified Public Accountants it does contain sections of interest to the legal profession.

For instance, it touches upon the problem presented when an accounting firm employs a lawyer and the restrictions placed upon his private law practice when so employed. The problem is developed in a section on the joint practice of accounting and law in which the views of both professions are presented.

Succinctly written, the work has set forth the basic necessities for a thoroughly understanding of accounting ethics. It is well organized and easily comprehensible. Its most important feature is the inclusion of rulings by the Institute's Committee on Professional Ethics. Of secondary importance are the discussions of problems not yet formally resolved.

The book is recommended to professional accountants who in their practice must necessarily encounter ethical problems. It is a distinct contribution to a relatively young profession which is continually striving for higher standards and greater public respect.

JEROME J. MACK.