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CASES AND MATERIALS ON LAW AND ACCOUNTING. By Donald Schapiro and Ralph Wienshienk. Brooklyn: The Foundation Press, Inc., 1949.

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He is confident that "if the democracies remain united, strong, and vigilant, the totalitarians will lose their fanaticism" and that "with tact and tolerance, with an open mind and a helpful hand, with firmness and strength" the United States, "having learned the lessons of history, . . . can steer the ship of state and the ark of Western civilization through the dangerous waters of the unsettled period, which came as the result of the demoralization and devastation caused by warfare and totalitarian revolutions on an unprecedented scale, . . ."

No one can accuse Mr. Kohn of viewing the recent past or the immediate future through rose colored glasses. He is neither unduly pessimistic about the future nor naively optimistic. Perhaps, to use a greatly overworked term, he is "realistically optimistic." He most certainly makes it clear that the emergence of reintegration and reaffirmation in the second half of the twentieth century is dependent upon how well we in the more fortunately situated countries meet the challenge. While he favors most strongly a supplanting of present-day concepts of the mass mind by the return to individualism, his is not a selfish, isolationist type of individualism. He would establish instead the spirit of cooperation among individuals and nations. By this means alone, he is convinced, can the second half of the twentieth century "realize some of the hopes for individual liberty and civilized peace which inspired the Western world in the nineteenth century."

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CASES AND MATERIALS ON LAW AND ACCOUNTING. By Donald Schapiro and Ralph Wienshienk. Brooklyn: The Foundation Press, Inc., 1949. Pp. 935. \$8.00.

THE law student without at least some knowledge of accounting vocabulary, principles and techniques finds himself at a disadvantage in the competition with his colleagues in many of the ordinary courses in the usual law school curriculum. For example—Corporations, and the other courses in the "business unit" group; Bills and Notes, and the allied subjects in the "commercial law" field; Trusts and Estates; and particularly the course for which accounting is more obviously a prerequisite than for any of the others: Taxation. Administratively, it is still not finally agreed whether it would be best (a) to require some accounting as a condition of entrance into law school, (b) to offer a minimum course in law school, or (c) simply to continue to overlook the difference in the preparation of the prospective law students while regarding it as unfortunate.

Cases and Materials on Law and Accounting is the outgrowth of

the research and experience of the author-editors in the development of the course in Legal Accounting and Financial Analysis offered at the Yale Law School. Although the book has 800 pages of primary material, it is divided into only five chapters:

- I. Double-Entry Bookkeeping and Analysis of Financial Statements.
- II. Receipts, Costs and Profits: Justiciable Issues in Contractual Agreements.
- III. Accounting for the Corporate Enterprise.
- IV. Accounting in Public Utility Regulation.
- V. Trust and Estate Accounting.

The introductory chapter is primarily a basic four-semester course in accounting in summary form. The remaining chapters are comprised of cases, together with a considerable number of excerpts from accounting writings as explanatory material. The entire book is replete with notes and provocative problems (the most valuable feature); and the whole represents an enormous amount of work in collecting, selecting and editing.

From the preface it is presumed that a course based on this book is intended to furnish a sufficient knowledge of the technique of double-entry bookkeeping, the background of commercial accounting practice and procedure and the judicial and administrative application of accounting concepts with which to make an intelligent evaluation of opinions involving an accounting issue. The authors recognize that even a thorough knowledge of bookkeeping routines and accounting procedures is insufficient for the law student's specialized need. They conclude that while the conventional college course in accounting may provide facility with worksheets and statements, the emphasis for lawyers must be shifted to accuracy of analysis and suppleness of thought when dealing with the contentious facets of financial activity in the area of substantive rights. With this conclusion I wish to acknowledge my complete agreement.

This book is not, and of course is not intended to be, adequate for self-instruction by one without some knowledge of accounting. It is primarily a classroom guide. It requires detailed and lucid explanatory lectures for which the material is largely supplementary; and, although it has already been tempered in the heat of practical use, we unfortunately do not have information presently available regarding the comparative progress of students with varying amounts of accounting preparation. As I have taught the conventional college courses in accounting, it seems to me impossible for a novice to be given sufficient accounting information in a few days, by the end of the first chapter, to place him on a par with the trained accountant, even for the purposes of the remainder of the book. It therefore appears that the unsuccessful students in a course based on this book would still be the ones who needed such a course most. This could perhaps be controlled by selection.

requiring permission for admission to the class. However, this might well result in excluding those with an adequate accounting background who could profit most from the course. This certainly is no criticism of the book, although it would seem that the course built upon it would tend to exaggerate the differences between the students with accounting and those with non-accounting backgrounds if both are admitted to the same class.

Accordingly, it is submitted that the introductory accounting material should be omitted from this book and that an adequate prerequisite knowledge be required for admission to the Legal Accounting course offered by the law school. It is also suggested that the chapter on Accounting in Public Utility Regulation could be eliminated as being of a relatively narrow and specialized field. These recommendations would then result in having more uniformly qualified students in the course, room in the books, and time in the class, for additional legal applications and accounting concepts in the more ordinary business relationships with which the average general practitioner may be involved.

This book is timely as it assists in directing attention to the importance of an accounting and general business preparation for the prospective lawyer. Increasing emphasis must be placed upon this type of preparation for law students, if they are to be qualified to adequately advise their clients in the business relationships which are becoming geometrically more complex with the pressures of a partially controlled economy. *CASES AND MATERIALS ON LAW AND ACCOUNTING* is unique in that there is no similar work with which to compare it; but it is a landmark in, as yet, an insufficiently chartered field.

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CRIME AND THE MIND. By Walter Bromberg. Philadelphia: J. B. Lippincott, 1948. Pp. 199. \$4.50.

Dr. Bromberg, out of a background of experience as a court psychiatrist views the criminal and the delinquent from the psychological perspective. Abrogating the tenacious concept of criminality as innate, or correlated with physiognomic stigmata, the author exhibits nature psychological comprehension by explaining anti-social behavior as a reaction of the human organism to external and internal pressures disconcerting to the ego. The "criminal" is a human being caught in the rip tide of personal conflict. In his efforts to resolve this conflict, his behavior and reactions are often expressive of impulses beyond his consciousness and even beyond his control. It was Sigmund Freud who first recognized and investigated in a systematic way the unconscious forces in human behavior. The influence of Freud is apparent in Dr. Bromberg's conceptual constructs and phraseology.