

BOOK REVIEWS

SO YOU WANT TO BE A LAWYER and CAREER PLANNING IN THE LAW.
By Kenneth Redden. The Bobbs-Merrill Company, Inc., Indianapolis, 1951.
\$2.50 & \$3.00.

For once the maxim that "only other law professors and law students read book reviews in law journals" is not disheartening!

The first of these books—*So You Want to Be a Lawyer*—should be available to all youngsters who are thinking of entering law school; the second—*Career Planning in the Law*—should be read by all law students well before they step out into the world. Both books, in the hands of law professors (and of collegiate vocational counsellors), will provide more complete and more adequate information and advice than has hitherto been available in any single repository.

Professor Redden was admirably equipped to write these two books. He has done personnel work in private business; he has practiced law in both New York and Virginia; he has been a law teacher at the University of Virginia since 1944; and, since 1949, he has been the Placement Director of the Law School of that University.

But these books contribute much, much more than a resumé and an exposition of Professor Redden's own experiences. The author has collected, edited, and revised and re-written the best literature on the subjects; he has collected and collated statistics that bear on both problems; and he has included a wealth of other factual material gathered from a wide variety of sources.

Best of all, he has written in a delightfully readable way.

A mere perusal of the chapter headings reveals the adequacy of coverage for both aspiring law students and legal neophytes. In Part I of *So You Want to Be a Lawyer* are considered such questions as why devote your life to the law, what law is like and what do lawyers do, what it takes to be a lawyer, how you can tell whether you are fit to be a lawyer, what do you study to become a lawyer, how do you become a lawyer, etc.; while the whole of Part II is devoted to a thorough and factual exploration of the critical question "Is there room for you in the Law?"

Career Planning in the Law ought to be read as early as possible by those who are seeking to study or to practice law. The picture here drawn of the opportunities for a young lawyer is an accurate one. Professor Redden presents the possibilities of becoming established in the principal forms of private practice, in government service, and in allied fields. He does not paint a rosy picture for the timid; yet he makes the pursuit of the law even more attractive to those who are worthy of it. *Career Planning in the Law* does much more than point out the various areas of law practice and their comparative advantages and disadvantages—it is full of homely and practical suggestions to be considered and weighed, and of avenues to be followed, in pursuit of each of them.

The over-all impression that *So You Want to Be a Lawyer* and *Career Planning in the Law* should make on their young readers (in addition to supplying needed information and advice) should be to attract them to the profession of law, not because it provides an easy path to either fame or fortune but because it promises dignified public service. This alone is a worthy contribution.

Professor Redden displays a subtle sense of humor. One very often reads on to the next sentence before catching the sly dig in such a phrase as "suing a man for libel who used presidential language in addressing your client." There are many such passages.

But the indiciu[m] of the reviewer's craft is to carp a bit about trivia! Professor Redden, in listing President Truman among the "Great" of our profession, slips into the common error of calling him an ex-judge. For the record—outside Missouri—this is the result of Missouri's designating its county administrative boards "County Courts" and the members of such boards "Judges" thereof.

So little is there of criticism and so much of praise!

The reviewer cannot too heartily recommend these books to all who seek, or to all who are sought out for, advice on preparing for law school and for the practice of law.

Elmer E. Hilpert*

ACCOUNTING FOR LAWYERS. By A. L. Shugerman. Indianapolis: The Bobbs-Merrill Company, Inc., 1952. Pp. viii, 592. \$15.00.

It is the objective of this book to collect for systematic treatment those accounting situations which the lawyer is most apt to encounter in the practice of law. This is a desirable objective, but the uses of accounting in the practice of law are so numerous that one is prone to question the feasibility of such a presentation in one book. However, if a one book presentation is a necessity, this text should be given a rather satisfactory report.

In presentation, the text does not differ materially from any standardized survey material on accounting. Interspersed with such a presentation are numerous references to the requirements of the Securities and Exchange Commission and the Bureau of Internal Revenue. The first chapter is devoted to a general introduction. Chapters 2 through 12 are a condensed description of the accounting mechanism by which data are collected. Other than Chapter 12, on capital and revenue expenditures, the material is largely the bookkeeping procedure presented in a typical accounting text. Little consideration is given to the multitudinous variations in practice from this model bookkeeping procedure. It appears that the book would be more satisfactory if these variations from the basic procedures were discussed more fully in this section of the book.

Chapters 13 through 22 are devoted to a discussion of accounting statements. One chapter is devoted directly to the income statement, with consideration of the balance sheet taking up most of the remaining chapters. This seems to be a rather ironic situation in view of the current emphasis by accountants on the income report. However, the material included in this section is generally desirable for the practicing lawyer. Nevertheless, it appears that more material on the general nature of assets as well as a fuller discussion of the view that liabilities and net worth are sources of assets rather than legal obligations of the business entity should have been included. Some of the material in this section of the book might well have been omitted. There seems to be little advantage to any discussion of the "base stock" method of valuing inventories, especially since the standard cost method of valuation is omitted.

The last section of the text, including Chapters 23 through 28, appears to be the most worthwhile for the practicing lawyer. Undoubtedly, the lawyer is much concerned with the formation and dissolution of partnerships and corporations. The discussion of accounting concepts and procedures applicable to partnerships and corporations are presented in Chapters 23 and 24. The coverage seems to be satisfactory. Possibly some regret might be expressed for the failure to include adequate consideration of corporate quasi- and legal reorganization in Chapter 24. Chapter 25 deals with the consignor-consignee relationship in an excellent manner. Branch office

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