

Chapters 24–28, comprising 34 pages, are on borrowing and loaning, and include the modern field of contract purchases and installment payments.

Chapters 29–36, covering 54 pages, are devoted to business expenses, such as wages and payrolls, insurance and taxation, and include such modern topics as depreciation, advertising and the income tax.

Chapters 37–60, covering 19 pages, are concerned with business organization, partnership, corporations, insolvency and bankruptcy.

Chapters 41–45, occupying 40 pages, relate to business efficiency, and form the most up-to-date section of the entire book. The nature of this section is apparent from the list of topics covered, which include factory costs, buying and selling expenses, determination of profit and loss by departments and for separate sales, and tabulations for the sales manager such as department and salesmen's records.

Chapters 46–48, occupying 12 pages, conclude the work with miscellaneous topics not previously treated, such as consignments and commissions, life insurance and farm management.

The impression made by this book is that the authors have succeeded in producing not only an unusually complete and well written treatise on business arithmetic, but also a work that is eminently teachable, as it is bright and interesting, and well arranged for classroom purposes.

S. E. SLOCUM.

*Plane Trigonometry with Tables.* By E. H. BARKER. Philadelphia, P. Blakiston's Son and Co., 1917. 172 pp.

BARKER'S Trigonometry treats, in its few pages, the usual topics of the subject. The functions of an acute angle are defined as ratios in the first chapter, the functions of a general angle being postponed to Chapter IV, while the intervening chapters deal with the relations between the functions of an acute angle. For the graphs the line values of the functions are used. The addition formulas are proved for acute angles, without the use of directed lines. Geometrical proof is given for the laws of sines and cosines, and analytical proof for the law of tangents. Some unusual formulas are given in the work on solutions of triangles. The ninth chapter, on circular measurement of angles and inverse identities, completes