

afdeeling moeten zooveel mogelijk door controle in andere aan het licht komen.

3. Uitvoering van het werk.

Voor elke werkzaamheid moet men zich afvragen:

- is zij noodzakelijk?

De ondervinding leert, dat in vele gevallen arbeid wordt verricht, welke geheel overbodig is; waarschijnlijk is dat vroeger niet het geval geweest, maar door eene wijziging in het systeem is de noodzaak vervallen. Eene andere werkzaamheid, welke dikwijls overdreven wordt, is het collationneeren; honderd procent controle mag doeltreffend schijnen, eene juiste beperking vraagt minder kosten en kan even goed voldoende zijn. Voorts moet er in het bijzonder op gelet, dat alle gegevens door calculatie en statistiek verschaft, ook werkelijk door de leiding verlangd en gebruikt worden; in den regel is er een streven om méér te geven.

- wordt zij zoo goed mogelijk uitgevoerd?

Dit punt betreft de juiste aanwending van reken-, adresseer- en andere machines, losbladige boeken en moderne kaartsystemen.

De mogelijkheid bestaat, dat machines, welke op zichzelf besparing moesten opleveren, hetzij door gebrek aan controle, hetzij door onbeperkt gebruik, leiden tot belangrijke verspilling. Bijzondere aandacht vraagt b.v. het typewerk; bij de meeste bedrijven nemen de kosten daarvan buiten verhouding toe, omdat steeds méér typewerk gevraagd wordt, waarvan een groot deel evengoed achterwege kan blijven. Het is gewenscht het typewerk te centraliseeren, en te bepalen, dat de opdracht slechts van bepaalde personen mag uitgaan.

c. kan zij gecombineerd worden met eene andere handeling in dezelfde of eene andere afdeeling?

- is het verstrekte materiaal ideaal?

De inrichting van boeken, formulieren, rapporten, enz. mag niet aan den drukker worden overgelaten, maar dient zoodanig te zijn, dat invulling zonder groote kans op vergissingen mogelijk is en de ingevulde gegevens gemakkelijk kunnen worden verwerkt.

- is het resultaat werkelijk hetgeen verlangd wordt?

4. Werkverdeeling.

Bij dit onderzoek zal ongetwijfeld blijken, dat een deel van het routinewerk door te hoog gesalarieerde krachten verricht wordt. De door de bedienden verrichte arbeid moet ontfleed worden; het zuivere routinewerk kan in vele gevallen gecombineerd worden, en door mechanisatie goedkooper geschieden.

5. Persoonlijke efficiencyfactor.

De persoonlijke efficiencyfactor van het leidende personeel is van invloed op de werkkracht van hunne ondergeschikten. Het zou echter verkeerd zijn een kantoor te beoordeelen naar den ijver, waarmede gewerkt wordt. In de eerste plaats dient het systeem goed te zijn.

(Lezing van W. Desborough voor de Office Machinery Users' Association, opgenomen in The Accountant van 3 Nov. 1928.)

C. A. H.

DE NOORSCHE WET OP DE ACCOUNTANCY

Van bevriende zijde ontvangen wij onderstaand stuk, dat wij met dank voor de toezending gaarne plaatsen.

De inzender merkt voor de goede orde op, dat hij voor de juistheid der vertaling „in slecht Engelsch” der wet geen verantwoordelijkheid op zich neemt.

State-authorized auditors' act.

We Haakon King of Norway, make known:

that the resolution of Parliament of February the 12th. 1929 has been laid before us, as follows:

§ 1. He, who complies with the claims of § 3 can be granted a license by the concerning Ministry as state-authorized auditor.

The admittance to carry on an auditor's activity continues to be open to everybody.

§ 2. He, who is granted a license as mentioned in § 1 has the sole right to use the designation of state-authorized auditor.

It is prohibited to other persons in public or in carrying on an activity to appropriate a designation, in which in addition to the word „auditor” also the word „authorized” — either alone or compound — appears. Transgression is liable to penalty.

However the provision in clause 2 shall not be a hinderance that those who are in possession of a certificate from any of the Boards of Trade of this country at the time of the preparation of this act may use the designation „hörsautorisert revisor” (auditor authorized by the Exchange) as long as their certificates are valid.

§ 3. Norwegian citizen, who is residing in this country, may be granted a license as state-authorized auditor if he proves:

1. to be 27 years old
2. to have shown a good and honourable conduct
3. to be solvent
4. after having passed his 20th. year to have practised at least 5 years as auditor or assistant auditor in trade, of which at least 3 years in this country
5. to have passed the examination mentioned in § 5.

The concerning Ministry may according to recommendation from the Board of Auditors mentioned in § 4 dispense from the claim under clause 4, if it is considered to be proved, that the applicant in another way has procured enough practical experience.

§ 4. For persons who wish to get a license as state-authorized auditor, an examinaiton-test is to be arranged. By this the applicant has to prove to be in possession of sufficient knowledge especially of auditing (including technique of auditing and Balance-Sheet audits), commercial technique (including bookkeeping with theory of accounts, technique of balancing of books and commercial arithmetic) and commercial Law.

For accomplishment of the examination the Ministry constitutes a Board of auditors of 3 members, one member of which ought to be an experienced auditor. The Board of Auditors is appointed for 3 years at a time and is seated in Oslo. The special provisions for this examinaiton to be fixed by the Board of Auditors subject to the approbation of the Ministry. There may also be provided for admittance to a voluntary examination in languages.

It is also the duty of the Board of Auditors to assist the concerning Ministry in maintaining the provisions of the act, amongst other things by giving its opinion and reports about questions, which are put before it by the Ministry.

§ 5. For the license is to be paid once for all a fee of kr. 100.— to the exchequer.

On receipt of his certificate the state-authorized auditor shall take a vow, affirmed by oath or by such solemn assurance, which is legally put in stead of oath, that he faithfully and conscientiously will fulfill his duties as auditor. On taking the vow such a form is to be used as described by the concerning Ministry.

§ 6. The concerning Ministry after recommendation of the Board of Auditors lays down fixed precepts concerning the duties of the state-authorized auditors during their performance of their audit-work.

The Ministry may from them or their subordinates in the audit-work claim explanations if it has cause to believe that these precepts are not complied with, or that the concerning auditor in other respects has behaved contrary to the vow he has taken in accordance to § 5. The functionaries of the Ministry and the Board of Auditors have to keep professional secrecy about such things which might come to their knowledge by such explanations.

§ 7. The state-authorized auditor and any person who partakes in audit-work under his guidance has to keep silence about such things, which in discharge of their official duties come to their knowledge, excepting when they have to give explanations according to § 6 or subject to other existing laws.

§ 8. The certificate issued for the state-authorized auditor must every 5th. year be laid before the Ministry and be signed by the Ministry to keep valid. Such certification is free of charge.

When a state-authorized auditor is prosecuted for any punishable action, which may involve imprisonment, his license is suspended, until final sentence has been passed.

If a state-authorized auditor is declared incapable of managing his own affairs, or discontinues to be a norwegian citizen or to have his residence in this country, his license is also suspended, and if the circumstances which have caused the suspension, later on cease to exist, the license may only be put in force again by signature of the Ministry in case the Board of Auditors decides that the auditor is still suitable for the auditing-work.

When a state-authorized auditor suspends his payment, makes a composition with his creditors or is declared bankrupt, the license is suspended. The Ministry may by its signature on the certificate again put it in force, when the auditor has obtained a certificate of discharge.

The license of a state-authorized auditor may, after joint deliberation with the Board of Auditors, be withdrawn by the concerning Ministry for a certain time or for always, when the auditor in question has trespassed this act or the precepts worked out according to the same act, or when circumstances are known to the Ministry which make it unadvisable that the auditor in question is allowed to continue as a state-authorized auditor. The license may as well be withdrawn by the Ministry, if the Ministry finds it to be proved that it has been issued on false pretenses.

Before the Ministry takes a decision according to the provisions in the foregoing clause, it shall give the auditor in question an opportunity of explanation.

§ 9. A state-authorized auditor is not allowed to receive or solicit any economical profit from or by his position as such outside of the agreed upon or fixed salary.

He must not in person or through any trading enterprise the management of which is wholly or in part entrusted to him, be

in a competing or dependent relation to the affair, the auditing of which he undertakes. Neither must he do any business with it.

A state-authorized auditor must not be member of the affair where he undertakes the auditing, nor must he in any other way take part in the management of the affair or occupy any position, in which he will be dependent on anyone who has a part in the management of the affair.

Nor must he work as auditor in an enterprise where any of his nearest relations partakes in the management of the affairs.

The Ministry may under particular circumstances dispense from the last-mentioned clause.

§ 10. This act comes into force from the time fixed by the King. Further regulations for its enforcement are to be fixed by the concerning Ministry.

We have accepted and confirmed and We hereby accept and confirm the said as law, under Our hand and the seal of the realm.

Given at the Palace of Oslo on February 22nd. 1929.

Haakon
L. S.

Joh. Ludw. Mowinkel

N. F. Leganger

Royal Resolution, which in connection with the sanction of the preceding act nr. 6 of February 22nd. 1929, provides that the act is put into force at once.

VRAGENBUS

Vragen omtrent onderwerpen, die voor den accountant in de uitoefening van zijn beroep van belang kunnen zijn, kunnen worden ingezonden bij den Secretaris van de Redactie.

De Redactie is bereid, om de grenzen, waarbinnen de vragen, die voor beantwoording in aanmerking komen, zoo ruim mogelijk te stellen, zoodat zoowel die van juridischen, als die van bedrijfshuishoudkundigen aard daar binnen vallen, mits de vragen slechts blijven binnen het gebied, dat het blad dienen wil.

De beantwoording geschiedt door één der medewerkers of redactieleden individueel, zoodat de antwoorden niet mogen worden geacht steeds de meaning der Redactie in haar geheel weer te geven.

EXAMENOPGAVEN REKENINGWETENSCHAP DER NEDERLANDSCHE HANDELSHOOGESCHOOL TE ROTTERDAM

Dinsdag, 14 Mei 1929

9½—12½ uur

Een automobielhandelaar heeft aan zijn sinds jaren bestaande showroom en garage, aanvang 1927 een reparatieinrichting verbonden. De administratieve organisatie van deze afdeling is als volgt :

Wanneer een auto in reparatie wordt gegeven, wordt allereerst in een werkboek de order ingeschreven.

Dit werkboek bestaat uit bons met souches, welke beide doorlopend zijn genummerd.

De bons worden uit het boek gescheurd en gaan tegelijk met de auto's naar de werkplaats.

Op deze bons, die men werkbons noemt, noteeren de werkliden de uren, welke zij aan de desbetreffende reparatie hebben gewerkt.

Wanneer voor de reparatie materialen noodig zijn, bekomt de werkman deze aan het magazijn, op vertoon van den werk-