

familiar with the Articles of Association; but it is no part of an auditor's duty to give advice; nor is the auditor to be a detective. He should always commence with the assumption that the officers whose books he is to inspect are honest; and he will not be guilty of negligence if, in the absence of suspicious circumstances, he relies upon the statements of trusted officers. These are some of the deductions the author concludes are to be drawn from the decided cases.

The legal decisions on the distribution of dividends and on secret reserves will be found useful, as will the section on the auditing of accounting systems adopted by solicitors. In short, *Practical Auditing* will undoubtedly become an important book of reference for the student of company law, accountancy and auditing.

J.S.

PUBLIC SPEAKING.

The Art of Debating. By J. BAGGARIDGE and P. MASEL. Robertson & Mullens Ltd. (Price, 1/6.)

How to Become an Effective Public Speaker. By WILLIAM BOTTOMLEY. Robertson & Mullens Ltd. (Price, 1/6.)

These two small books on the forensic art contain much that is likely to be of value and assistance to members of a profession in which public speaking plays so important a part. In addition to epitomizing a great deal of the wisdom of experience the books are well arranged and in handy pocket form. Both are well worth the modest price at which they sell.

Some Aspects of the Citizen's Remedies Against Public Authorities in Victoria. By Prof. K. H. BAILEY. *Is it a New Despotism?* By P. D. PHILLIPS. Papers and Proceedings of the Victorian Regional Group of the Institute of Public Administration. Price, 1/-. Nov., 1931, Vol. i, No. 3. Obtainable at the Melbourne University Press Book Room.