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Book Review: McCarty: Law Office Management

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BOOK REVIEWS

Law Office Management, Revised Edition. By Dwight G. McCarty. New York, Prentice-Hall, Inc., 1940. Pp. xxiii, 561. \$5.

It has often been said that while many lawyers are good professional men, they are poor businessmen. Their offices are not organized in an efficient manner; there is almost constant delay in their handling of clients' affairs. *Law Office Management* suggests means of finding a solution to these and many other problems which lawyers face in the routine of conducting their offices.

Mr. McCarty's book does not offer anything novel. Most of what is said as to matters of efficiency in conducting a legal practice probably would occur to any lawyer who sat down and consciously sought to consider the problem from his own experience. However the book serves a very useful function in stimulating thought along such lines—thought which a lawyer under the pressure of daily practice is seldom likely to undertake. It should also be most useful to those who are finishing law school and contemplating the opening of an office. And, despite the fact that the central ideas are not new, the author has many detailed suggestions which are noteworthy. The revised edition represents not only the author's own experience and thought, but apparently has been augmented, since the first edition was published fifteen years ago, by the suggestion of other lawyers on the problems considered.

Law Office Management considers such varied matters as office arrangement and equipment, office etiquette and psychology, bookkeeping, personnel and routine. There are innumerable suggestions for the elimination of those bottlenecks which cause delay in the practice, due not to the press of other matters or a congested court calendar, but to inefficiency and forgetfulness on the part of the lawyer. The author points out the necessity of a planned day, the benefits of keeping complete and accurate office records, and the advantages of relying on memoranda rather than memory for the endless detail of an active legal practice. "Write it down!" is the constant advice of the author, and he suggests how and where to do it. His specific ideas in this regard, if applied, can do much to help relieve the strain of details on a lawyer's memory. Another pertinent suggestion which the author elaborates to aid the lawyer in conserving time is standardization in office matters—standardization in keeping records, standardization in supplies, standardization in the handling of recurrent matters. Much of what is said here can be applied to great advantage in any office. As the author points out, there is no reason why the basic ideas of efficiency which have contributed so largely to success in American business cannot be applied with comparable benefit in the practice of law, whether it be in a large office or a small one. The advantages where such ideas have already been applied are the best testimony of the possibilities. Particular chapters spell out suggestions for improvement in filing and bookkeeping systems, in the use of office and letter forms, telephone call slips, and the like.

The author makes a pertinent suggestion when he recommends the keeping of capital and depreciation accounts for the law office. These of course can be elaborate or simple, as the type of office requires. The important thing is that a record is kept, and a capitulation is possible at regular intervals. In this manner return on investment can be accurately determined, and the necessity for an adjustment in fees and the introduction of economies, or the possibility of expansion, can be gauged. It is but another means of increasing efficiency where it is all too frequently lacking.

The book covers a variety of other matters. The elements to take into consideration in charging fees, the time when statements should be rendered, and the itemization and content of professional bills are handled in detail. There is a chapter on dealing with trust funds. Even the technique of briefing is discussed. Many in the profession may be surprised to read that the author criticizes the use of the traditional yellow legal pad for briefing. He suggests rather that slips of paper be used for each point or decision briefed, the advantage being that such slips can be easily rearranged into whatever order is determined upon, whereas the time-honored method requires leafing back and forth through the legal pad when research is completed and the brief is being assembled.

Law Office Management is written to be useful both to large law offices and sole practitioners. As a result, while there is much in it that is useful to both types of law offices, there are chapters which apply to one type and are of no interest to the other. This reviewer feels, however, that there are very few offices which he has seen, large or small, that could not be improved by an application of some of Mr. McCarty's ideas.

PAUL NOELKE.*

How to Write a Tax Brief. By Robert Ash. Prentice-Hall, Inc., New York, 1940. Pp. 38. \$1.

This monograph is divided into two parts. In Part I, the author discusses the fundamentals of good brief writing, with particular emphasis on briefs to be filed with officials of the Bureau of Internal Revenue and the Board of Tax Appeals. In Part II, he has set forth the principal procedural steps which are to be taken in determining tax liability in a federal income tax case from the time of filing the return until the final determination is made.

It appears to the reviewer that Part I is the best condensed exposition of the rules for drafting briefs, as built up by the legal profession through years of experience, which has yet appeared. While apparently intended primarily for practitioners before the Bureau of Internal Revenue and the Board of Tax Appeals, it should prove a valuable aid to lawyers generally in the drafting of good appeal briefs to be used in the courts, and to law students attempting to acquire the art.

Part II, in concise form, gives a clear picture of the inner workings of and the procedure to be followed in the Bureau of Internal Revenue in income tax cases, including the practice resulting from its decentralization. It will be an easy source of information to lawyers, accountants, taxpayers and students of taxation, who encounter difficulty in federal income tax cases because of a lack of understanding of the administrative procedure to be followed in determining tax liability.

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