

BOOKS RECEIVED

Crime As Work. PETER LETKEMANN. Englewood Cliffs: Prentice-Hall, Inc., 1973. Pp. 182. Cloth, \$6.95; paper, \$2.45.

The author, a professor of sociology at the University of Lethbridge in Alberta, Canada, brings an unusual perspective to the examination of criminal behavior. He analyzes crime from the standpoint of the sociology of work, a discipline that developed primarily from studies of factory work. His perspective thus naturally emphasizes the influence of the group and the effect of technology on individual criminal behavior. The reader will find the work reminiscent of such well-known studies as W. F. Whyte's *Street Corner Society* and Sutherland's *The Professional Thief*.

Professor Letkemann adopts the dual methodological approach usually employed in studies of the sociology of occupations by analyzing both individual behavior and influence of the peer group on behavior of the individual criminal. The author's data gathering procedure consists of a series of interviews with convicts and parolees. The forty-five subjects interviewed were criminals who had reputations for being the more skilled types of criminals, *i.e.*, safecrackers, armed robbers, bank robbers, shoplifters, thieves, and those specialized in breaking and entering. The book focuses on the learning of the necessary skills, as well as their application in two kinds of crime that are covered in great detail, safecracking and bank robbery. The safecrackers in the book provide details of such specificity, that their procedures, which include instructions on the preparation of nitroglycerin, constitute a veritable handbook for that particular crime. The problems of bank robbers are amusing as well as educational—for example, the parking problem in the staging of an urban bank robbery and the utility of profanity to control people during a bank robbery.

Although such literature dealing with the learning of crime is basically a detailed description of the professional criminal's technique, the description draws interesting parallels between the "straight" world and that of the "rounders," and provides a much-needed basis for future analysis. In light of the magnitude of the crime problem in today's society, *Crime As Work* provides valuable background information to those who have any interest in the origins of criminal activity.

1974 Guidebook of Fair Employment Practices. Chicago: Commerce Clearing House, Inc., 2d ed., 1974. Pp. 101. \$2.50.

This publication is a practical guide to fair employment law, a topic of increasing interest. Its primary coverage includes Title VII of the Civil Rights Act of 1964, as amended in 1972; the Civil Rights Act of 1866; the Age Discrimination in Employment Act of 1967; and the Equal Pay Act of 1963.

Although enforcement procedure and complaint activity are briefly discussed, the book focuses on provisions of equal rights. Its primary audience is, therefore, employers, unions, employment agencies, contractors and subcontractors for the government, relevant government agencies, and those administering training or apprenticeship programs. This slim volume gives a comprehensive guide to compliance with fair employment law for those affected by that law.

1974 Guidebook to New Jersey Taxes. Chicago: Commerce Clearing House, Inc., 1974. Pp. 228. \$5.00.

This little *vade mecum* for the tax and general practitioner is the annual topical guide to New Jersey taxes. It covers, in some detail, the following taxes: corporation business, corporation income, unincorporated business, retail stores gross receipts, business personal property, sales and use, inheritance, financial business, savings institutions, and commuters' income taxes.

Those desiring this information in greater detail can find it in the *CCH New Jersey Tax Reports*. This volume is cross referenced with that book as well as with *CCH Standard Federal Tax Reports*. This guidebook reflects New Jersey and federal tax laws as of January 1, 1974.

Public Reporting of Corporate Financial Forecasts. PREM PRAKASH & ALFRED RAPPAPORT, EDITORS. Chicago: Commerce Clearing House, Inc., 1974. Pp. vii, 332. \$15.00.

This volume is a result of a 1973 conference on public reports of corporate financial forecasts held at the recently established Center for Advanced Study in Accounting and Information Systems at Northwestern University. It reflects the February 2, 1973, reversal of policy by the SEC which allow such projections to be a part of SEC filings. The result of this new policy is expected to be

a more efficient allocation of resources in the economy through management utilization of such forecasts.

Included in the book are position papers by the New York Stock Exchange, the American Institute of Certified Public Accountants, the National Association of Accountants, the Financial Executives Institute, five public accounting firms, and the eight conference speakers.

The SEC's new policy represents, as outlined in this book, a triumph of substance over form that will greatly improve the disclosure process. Historically, three factors inhibited the inclusion of such corporate financial forecasts in SEC filings. One was the attitude derived from the common law that such forecasts were not facts necessary to prove misrepresentation in an action for deceit; consequently filing of such a non-fact was considered undesirable. The second factor was that such forecasts lacked reliability. Today's increased reliability of such financial forecasts and our liberalized view of what is a "fact" have contributed to the SEC's new attitude in this area. The third factor was the inertia which was the result of the accounting profession's commitment to a standard form of reporting that did not involve interpretation of the figures presented. The increased complexity of today's corporate enterprise, combined with increased sophistication of the personnel involved, has mandated that the reported figures be interpreted in order to accurately reflect actual corporate financial situations. The information reported in this volume concerning disclosure warrants wide circulation among the professions of law and accounting, as well as among corporate businessmen.

Should Trees Have Standing? Toward Legal Rights for Natural Objects. CHRISTOPHER D. STONE. Los Altos: William Kaufmann, Inc., 1974. Pp. xvii, 102. Cloth, \$6.95; paper, \$2.95. (Foreword by Garrett Hardin.)

This essay with its self-explanatory title emanated from the Mineral King case (*Sierra Club v. Morton*). That decision was the result of the granting of a permit by the U.S. Forest Service to Walt Disney Enterprises, Inc., to develop a complex of recreational facilities in Mineral King Valley, California. The Sierra Club, an environmentalist group, brought suit to enjoin the federal officials from granting the permits, alleging that the project would violate various federal laws and rules concerning national parks and

forests. Although the theory that standing should be accorded natural objects was not asserted by the plaintiff in the case, it was raised by Justice Douglas in his dissent. Noting that inanimate objects such as corporations had legal personality conferred upon them, Douglas sought the same for natural objects, and "even air that feels the destructive pressures of modern technology and modern life." In his dissent, Justice Blackmun, agreeing with Douglas, noted that the doctrine of standing following the natural object theory raised by Douglas had added only one criterion to the then current law of standing to endow the plaintiff in the *Mineral King* case with standing to sue. That criterion was "that the litigant be one who speaks knowingly for the environmental values he asserts."

Professor Stone discusses the granting of rights to natural objects under two headings: legal-operational aspects, and psychic and socio-psychic aspects. As to the former, he advocates allowing one who perceives a danger to a natural object to sue as its guardian; he indicates that he would have the court make "normative judgments" as to the award of damages and have this paid into a trust fund for the environment. Unfortunately, he assumes away the most difficult problem involved in environmental litigation—*i.e.*, where the data will come from to make such normative judgments of the amount of damages. As to the socio-psychic aspects, the author indicates that the economic externalities of the free market economy result in a social cost that can be reduced only by subordinating some human rights to the proposed rights of the environment. Such an approach would, of course, reduce the rate of growth of material benefits for the individual, but would result in increased social benefits through improved environmental quality. Professor Stone thus elucidates some of the concepts that should be considered by the courts today in handling environmental suits by such organizations as the Sierra Club in terms that can be understood by both the layman and the lawyer.