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Establishing a State Society or Chapter Library

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American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

13 EAST 41ST STREET, NEW YORK

December 9, 1938

ESTABLISHING A STATE SOCIETY OR CHAPTER LIBRARY

Note to State Society
and Chapter Presidents:

The American Institute library has received several requests from state society officers for information relative to the best methods of establishing accounting libraries.

This growing interest in the development of adequate reading, study and reference facilities for members of the profession and other qualified persons in the various states and chapter cities prompts the attached memorandum.

Suggested methods for establishing and maintaining libraries, and definite ways in which Miss Helen M. Johnstone, the Institute librarian, can and is eager to help are outlined in the memorandum.

With this note, we are sending reproduction of a clipping from The Baltimore Sun which tells about the library of the Maryland Association of Certified Public Accountants and how that library is managed.

State society and chapter officers interested in this important subject are invited to call upon Miss Johnstone for advice and suggestions. They will be forthcoming at once.

John L. Carey
Secretary

1...The Value of a State Society
or Chapter Accounting Library

The status of accounting as a recognized profession makes it desirable that adequate library facilities be offered wherever possible for the use of its practitioners.

Experience of the American Institute of Accountants library proves that practising accountants, candidates for the certificate of certified public accountant, students and other interested persons urgently require library facilities. Their need is not only for professional books on accounting subjects, but for reference material bearing on the related fields of accounting and business management.

The American Institute library maintains an active circulating department. Books, pamphlets and other material are sent to many parts of the country in response to requests from Institute members. It is the intention of the Institute library to maintain and extend its circulation service, but there is no doubt a greater number of professional accountants would be served if the individual societies and chapters also had libraries.

A state society or chapter library justifies itself on many counts. It is directly related to the development of accounting knowledge and advancement of the profession. It makes available at a convenient point recognized books on accounting subjects; saves time for the professional accountant whose engagements call for research and additional study, and fulfills the obligation resting upon every professional group to encourage reading, study and research among its members.

It can be said in truth that it is possible for every state society and chapter to have its own library, no matter how small the membership may be. A start can always be made with a few volumes, whose cost can be based upon the funds available. From this start, and with the cooperation of the American Institute, a library of great value and usefulness may be built.

2...Where the Books Should Be Kept

The first requirement in the placement of an accounting library is to house the books and reference material at a point where they may be consulted conveniently and where reading room space is available.

A state society or chapter which has its own headquarters with a full-time staff usually will be able to find space for its library and reading rooms. But, other societies and chapters are forced to rely upon individual officers or members to set aside space in their own offices.

Where an officer or member gives the use of space in his office for the library, much inconvenience inevitably results. Members of the staff are frequently interrupted by visitors desiring to read or take out books. In many cases, those desiring to use the library facilities will hesitate to do so because they dislike to disturb the routine of the private offices where the books are kept.

In the case of the state society or chapter which has no full-time headquarters of its own, with a headquarters staff member trained to maintain library service, the plan worked out by the Maryland Association of Certified Public Accountants (described in the attached reproduction of a clipping from The Baltimore Sun) is recommended.

The Maryland Association solved its problem by asking the public library in Baltimore to cooperate in the circulation of accounting books and reference material. The state society bought the books and they were added to the public library collection, with a section to themselves. Those desiring to consult the books or reference material have the free use of ample reading room space. The arrangement is a success.

Undoubtedly, many public libraries approached by state societies or chapter groups will cooperate in this important professional undertaking. The following procedure is recommended:

A...Secure from the American Institute library full lists of professional accounting and other reference books which the library, from its own experience in serving the needs of professional accountants over a long period of time, recommends as necessary for professional reading, study and research. (This is important, because the average public library staff member is not informed of the books which accountants and students in accountancy require).

B...Determine from the American Institute library list, which is keyed to various budget levels, just how many books may be purchased out of available funds.

C...With the list of books determined upon, visit the public library, outline the plan and submit the list. The library may have certain of the listed books. These need not be purchased. They can be added, in a special section set aside by the library, to the books which must be purchased,

D...Announce to the members of the state society or chapter that the library has been established and is ready for use.

E...Inform the general public and the business community through press releases to local newspapers that the library has been established.

When the time comes to add more books to the library, consult the American Institute lists and buy first only books shown on those lists. Impress upon public library staff members that it will be good planning for them to consult with the state society or chapter officers if they plan to buy additional accounting books.

Where a state society or chapter has available library space at its headquarters, its officers or special committee may communicate with Miss Johnstone and secure from her expert suggestions in line with approved library methods.

3...Books Needed for An Accounting Library

The American Institute has ready for immediate use of state society or chapter officers or library committees approved lists of accounting and other needed reference books.

Budget requirements of individual societies or chapters have been kept in mind in the preparation of the lists. The full listing of books is broken down into groupings which may be bought within indicated budget levels.

Every professional accountant knows the titles of many books which are absolutely required reading for the practitioner or the student. But, it would be difficult for any accountant, no matter how experienced he may be, to list all of the books and reference volumes which a useful accounting library should have. This is where the American Institute listings render a valuable service.

Ninety-four volumes are on the list of books recommended for a \$500 budget; sixty are suggested for the \$300 budget and 40 for a budget allowance of \$200.

Interested state society officers or committee chairmen are invited to write to Miss Johnstone and ask her for the approved list of books coming within their budget requirements. If it is desired to purchase recommended books through the American Institute Publishing Company, Miss Johnstone will be glad to make the necessary arrangements.

4...Cooperation of the
American Institute

The following services from the American Institute library are available for state society and chapter officers or library committees:

1...List of approved accounting books and reference volumes, from among which choice must be made if the state society or chapter library is to make a good start.

2...Books which may be purchased within various budget limitations.

3...Supplies of record cards, whose form has been worked out by the American Institute library staff.

4...Preparation of a catalog for the state society or chapter library. This catalog will be made up, if desired, to cover books included in the initial purchase. Methods of keeping the catalog up to date as new books are added will be outlined.

5...Instruction in the management of an accounting library for members of the full-time staffs of state societies or chapters having their own headquarters.

6...Information about new accounting books from time to time.

Note: Where a public library is to be asked to give space for the accounting library, state society and chapter officers and library committees are urged to keep control of the selection of volumes to be circulated. This recommendation is made because of the fact, stated elsewhere in this memorandum, that the average staff member in a public library is not informed as to what books professional accountants and accounting students require.

John L. Carey
Secretary

American Institute of Accountants

Date _____

Library Questionnaire

1. We have an accounting library _____.
2. At present, there are _____ volumes in that library.
3. The library is maintained at:
 - (a) offices of the society or chapter _____.
 - (b) offices of a member or officer _____.
 - (c) at local public library in the city or town of _____.
4. We do not have an accounting library _____.

Signed: _____

For _____ Society
Institute of Certified Public Ac-
Association countants,

or

_____ Chapter of the above.

MAY 16, 1938

C. P. A.s Quietly Aid Library With Donations Of Text Books

Extensive Collection Of Accountancy Works Built Up At The Pratt By Maryland Association

How an extensive collection of books on accounting has been quietly built up at the Enoch Pratt Library by the Maryland Association of Certified Public Accountants for the use of the public was told yesterday by a member of the association.

The accountants realized, according to Alexander Tinsley, chairman of the group for the last five years, that there was a need in the Baltimore library for adequate and up-to-date technical literature for which funds were not available.

Appropriation Voted

As a result, the accountants voted six years ago to authorize an initial appropriation, to be followed by annual appropriations, to purchase books of general interest to the membership.

An agreement was entered into with the Enoch Pratt Free Library Association which provided that the money would be turned over to the library for the purchase of recommended books. Members may borrow any book of which there is more than one copy;

the general public may use the books at the library but may not withdraw them.

Books Widely Used

Accountants are not the only persons who use the texts, Mr. Tinsley said. Hospital heads consult them on problems of institutional accounting; lawyers use them frequently, and others in all walks of life consult the works often.

They have been so popular, he explained, that while formerly they were on open shelves, it has been found necessary to place them in locked glass cases. They are cared for and kept in good condition by the library staff.

Already containing approximately 700 volumes, the collection is still being added to, and is considered to be superior to any local private collection. Dr. Joseph L. Wheeler, librarian, says that under the present financial condition of the library, this is the only method by which it could have secured the books.