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American Institute of Certified Public  
Accountants (AICPA) Historical Collection

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1995

## AICPA Library Guide

American Institute of Certified Public Accountants (AICPA)

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## AICPA Library Guide

The AICPA library was established in 1918 to serve the information and research needs of the Institute's then 1,300 members. The collection has grown in seventy-five years from 2,000 books and pamphlets to over 117,000 books and pamphlets, plus 1,300 periodical titles including 900 current subscriptions, over 150 tax and financial loose-leaf services, and corporate annual reports on CD-ROM for all exchanges (New York, American and OTC), from 1978 to date. Also, 10-K reports are available for all exchanges from 1990 to the present. In a typical day, the Library Services staff answers over 120 telephone requests and assists 15 to 20 visitors.

The library maintains its own in-house bibliographic database of books, articles and pamphlets which can be searched by subject, author, title, or key word to locate information in the collection. The library also subscribes to other print and electronic indexes to extend and amplify its access to information.

The library's unique collection of historical and current accounting and business literature is heavily used by AICPA members and staff.

The library relocated in September 1995 to the Jersey City, NJ offices of the AICPA and is open without appointment for members who wish to do their own research.

Effective June 1, 1995, the library is open *only* to AICPA members.

Members are invited to take advantage of this excellent resource and service. Call the toll-free number listed below for assistance.

**Library Services Division  
American Institute of Certified Public Accountants  
Harborside Financial Center  
201 Plaza Three  
Jersey City, NJ 07311-3881**

**(800) 862-4272, Department 7  
Fax: (201) 938-3955**

<b>Hours:</b>	<b>Monday</b>	<b>9:00 am - 5:00 pm</b>
	<b>Tuesday</b>	<b>10:00 am - 5:00 pm</b>
	<b>Wednesday-Friday</b>	<b>9:00 am - 5:00 pm</b>

## *Library Collection*

The library's collection concentrates on information dealing with the accountancy profession, with the main emphasis in the areas of accounting, auditing, and taxation. The comprehensiveness of coverage in these areas is equaled by few, if any, libraries in the country.

Materials covered in these areas include--

### **Accountancy profession**

historical information... the CPA exam... peer review... career opportunities... women in accountancy... the management, marketing, personnel administration of an accounting firm... government oversight of the profession... directories of state and foreign societies of accountants

### **Accounting**

principles and standards for the U.S. and Canada, U.K. and other foreign countries... management accounting... financial accounting... cost accounting... government contracts accounting... accounting systems and charts of accounts for specific industries and businesses... government/not-for-profit accounting... SEC requirements

### **Auditing**

U.S. and foreign principles and standards... financial auditing... internal auditing... management/operational auditing... EDP auditing... requirements of government agencies (e.g. GAO, OMB)

### **Taxation**

several federal tax services... federal tax cases as far back as the Board of Tax Appeals... revenue rulings... revenue procedures... PLRs... regulations... tax services for each state and Puerto Rico... state and federal tax forms going back more than ten years... taxation in foreign countries

Other subjects included in the collection are--

management consulting services... personal financial planning... securities... data processing and computers... small business... compensation... management... bankruptcy... estates and trusts... education... personnel management... pensions and employee benefits... valuation of businesses... international business

## *Member Services*

What can the library do for you?

### **Bibliographies\***

Bibliographies are generated from our in-house database, and list articles, books and pamphlets in the library pertaining to your subject from which you can select materials.

### **Reference assistance and book loans**

A librarian will research your request for relevant information. We answer requests ranging from specific information such as stock quotes\* or foreign exchange rates\* to broader subject requests such as how to value a dental practice or accounting for bankruptcy. If requested, publications on specific topics will be loaned.\* If the library does not have information relating to your question, we will refer you, when possible, to other sources of information. The library does not provide tax research, but can supply copies of specific tax rulings, court cases, Internal Revenue Code sections and articles on tax topics.

### **Database searches\***

The library has access to hundreds of databases which we will search for you upon request. Information retrieved may include bibliographic citations, abstracts, full text articles or court cases, financial information, statistics, or tax decisions/rulings.

### **Photocopying\***

Copies of specific articles, cases, tax decisions/rulings, tax forms, stock quotes, consumer price index figures, annual reports, or 10-K reports will be provided upon request in compliance with copyright regulations.

*\*There is a fee for this service. Some minimum charges apply. A price schedule is available from the library.*

## *AICPA Circulating Library*

Members of the AICPA may borrow books, journals and pamphlets under the following regulations. These regulations also apply to inter-library loans.

### **Loan period**

Materials may be retained for two weeks. For materials sent by mail the due date is 4 weeks from the date of mailing. A maximum of ten items may be borrowed at any one time. If there is any unusual delay in delivery, please notify the library immediately to allow us to trace the package and adjust the due date. Returned items postmarked on or before the due date will not incur overdue fines.

### **Renewals and overdue fines**

Members may call on or before the due date and request one additional period of two weeks, which will be granted, provided no other request has been made for the same material. Borrowers are invoiced for overdue items at 25 cents per business day per item for materials not returned on time.

### **Delivery**

Materials are sent first class or priority insured mail. Borrowers pay the cost of postage both ways. Overnight delivery\* or fax\* are available upon request. Materials borrowed by mail must be returned by insured mail; priority insured or overnight courier is preferable.

### **Loss or damage**

Borrowers are responsible for the safe return of library materials. Use insured mail and please pack and wrap library materials securely for return to the library. Use padded jiffy bags or sturdy cardboard containers, suitable for the weight of library materials.

### **Non-circulating materials**

Reference works, bound journals, newspapers and materials that cannot be replaced do not circulate.

*\*There is a fee for this service. Some minimum charges apply. A price schedule is available from the library.*

## *Other Resources*

### **Accountants' Index**

The *Accountants' Index*, published from 1920 to 1991, was prepared by AICPA library staff. Beginning in 1992, a new quarterly index became available from UMI/Data Courier. Entitled *Accounting & Tax Index*, it includes catalog records for books and pamphlets in the AICPA library. For more information call UMI Customer Service at (800) 521-0600, ext. 2734.

### **Accountants Database**

The *Accountants Database*, covering 1974 to 1991, was incorporated into the UMI/Data Courier on-line file, *Accounting & Tax Database*. It became available on Dialog, on File 485, as of August 1992. AICPA library catalog records for books and pamphlets are included on an ongoing basis. This File is updated weekly, and it also contains abstracts of journal articles and some full text articles. In addition, UMI produces *Accounting & Tax Ondisc*, a CD-ROM product released in 1993. It is updated monthly. For more information call UMI at (800) 626-2823.