

University of Mississippi

eGrove

Guides, Handbooks and Manuals

American Institute of Certified Public
Accountants (AICPA) Historical Collection

1979

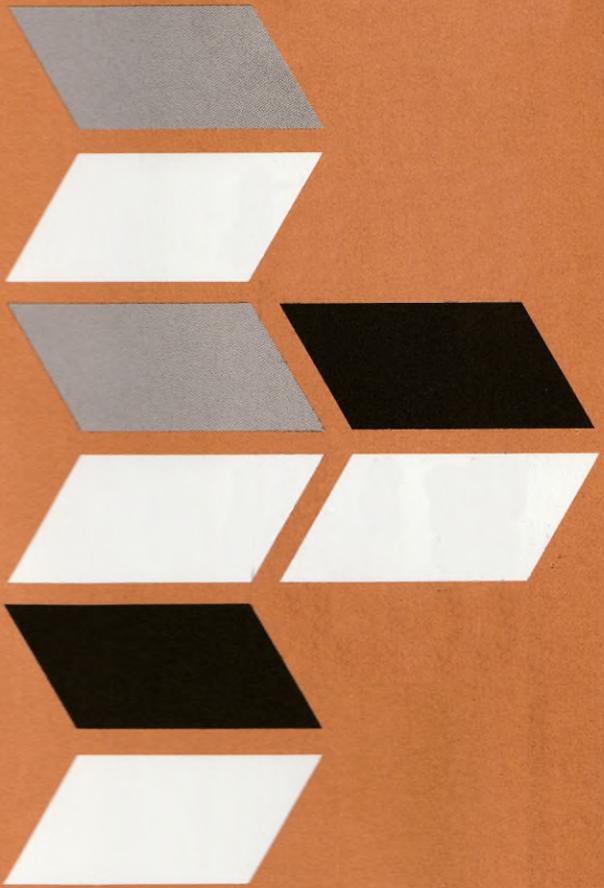
AICPA Library Guide

American Institute of Certified Public Accountants (AICPA)

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_guides



Part of the [Accounting Commons](#), and the [Taxation Commons](#)



AICPA Library Guide

AMERICAN INSTITUTE OF CPAs

1211 Avenue of the Americas

New York, N.Y. 10036 NYS

Library (212) 575-6322 US

800-522-5434

800-225-4155



Introduction |

The AICPA library was founded in 1918 with a collection of 2,000 books and pamphlets. It now contains over 70,000 books and pamphlets as well as 1,200 periodical titles, including current subscriptions to 330 periodicals. The increase in the library's size has meant a corresponding increase in the breadth of its subject matter. Formerly concentrated in accounting and auditing, the collection has expanded to include references on data processing, financial reporting, financial management, investments, securities, taxation, and management, as well as materials on special businesses and industries—even the

behavioral sciences. As demands upon the accounting profession have multiplied, the library has responded to meet the new needs.

Although the library was originally established for the use of its members, today, the public also has access to the reference facilities. The library's unique collection of both historical and contemporary business literature is drawn upon substantially by outside researchers and scholars.

This handbook is presented as an invitation to members to take advantage of the library's excellent resources—perhaps unmatched anywhere in the world.

How to Borrow |

IN PERSON Members or their designated representatives may borrow in person from the library. A member may extend borrowing privileges to a nonmember by placing on file in the library a letter stating that the member will assume full responsibility for all the material checked out by the nonmember.

BY TELEPHONE Members and special libraries may request material which will be set aside for messenger pick-up; or, if the member is outside the New York metropolitan area, it can be mailed.

BY MAIL Out-of-town members and libraries may request that material be mailed to them. If the member does not have the *Accountants' Index*, a librarian will, whenever possible, research the question and forward the available references. Subject bibliographies photocopied from the *Accountants' Index* may also be sent to the members to enable them to make their own selections from the library's collection.

Rules of the Circulating Library |

LOAN PERIOD Books may be retained for a period of two weeks from the date borrowed. Allowance will be made for time lost in delivery.

RENEWALS Renewal for an additional period of two weeks will be granted upon request, provided no application has been made for the same book. Renewal by telephone is permitted.

POSTAGE Books borrowed by mail must be returned via insured parcel post. Borrowers shall pay the cost of shipment both ways.

LOSS OR DAMAGE Materials must be wrapped securely. Borrowers must bear the risk of loss or damage, including the risk of transit, and must pay for the expense of replacing lost books.

OUT OF PRINT MATERIAL Reference works, magazines, and volumes that cannot be replaced are not included in the circulating library.

NONMEMBERS Nonmembers may not borrow from the circulating library without a written order from a member who guarantees payment for postage, loss, or damage.

Access to Information in the AICPA Library

The *Accountants' Index* is the catalog of the AICPA library as well as a guide to literature in the fields of accounting and business. It is not

cumulative, but an annual supplement covers material added to the collection during the year indicated.

GUIDE TO CITATIONS IN THE ACCOUNTANTS' INDEX

SUBJECT

LIABILITIES

Cramer, Joe J. Nature and importance of discounted present value in financial accounting and reporting part 1. *Arthur Andersen chronicle*, v. 37, Sept. 1977, p. 27-39.
Ever, Judah H. How to reconcile the differences between reserves for accounting and tax purposes, by Judah H. Ever and Laura Jacobius. *Taxation for accountants*, v. 18, March 1977, p. 146-52.

SUBHEADING

Accounting

Law, Leslie W. Current cost accounting for monetary items. *Accountant* (Eng.), v. 176, May 26, 1977, p. 598-600.
Staunton, John. Towards a definition of liabilities in accounting. *Singapore accountant*, v. 10, 1975, p. 13-21.

CROSS REFERENCE

AUTHOR ENTRY

LIABILITIES of sitting on a bank board. *Business week*, Sept. 26, 1977, p. 86-7.

JOURNAL TITLE AND DATE

LIABILITY OF ACCOUNTANTS

See Accountants - Liability

CALL NUMBER FOR BOOK

LIBBY, G. NEIL.

Pharmacist answers questions about outpatient system, by G. Neil Libby and Audrey L. Wilkerson. (Pharmacy) *Hospitals*, v. 51, Sept. 1, 1977, p. 87-90.

CALL NUMBER FOR PAMPHLET

LIBRARIES

See also Tax libraries

American Library Association. ALA yearbook: a review of library events 1975. Centennial ed. Chicago, c1976. 494 p. [250 Lib]
American Trucking Associations. National Accounting and Finance Council. Lending library catalog. Washington, 1975. 37 p. [*250 Mot 5]

ACCOUNTANTS' INDEX

Procedure for Locating Material

Books and pamphlets in the library are identified and located by their call numbers. Call numbers can be found in the citations of the *Accountants' Index*, or, when the author is known, in the author card file. Call numbers are indicated at the end of the citation. Pamphlets are designated by an asterisk in the call number, i.e. [*175 R], and are kept in a closed area. To obtain them, or any book not on the open shelves, members should fill out a call slip and ask for assistance.

Most journals are arranged alphabetically by title on the open shelves in the reading room. Bound volumes do not circulate. In some cases, individual issues of these titles are kept in a closed area and may be borrowed. Members should ask for assistance if unable to find a desired journal.

EXAMPLES OF CALL SLIPS

JOURNAL

Call no. _____

Author _____

Title _____

Journal *Management Accounting (MAA)*

Date *July 1970*

Name *Jane Smith*

Address *123 Main St.*

BOOK/PAMPHLET

Call no. **115 I*

Author *Institute of Chartered Accountants*

Title *in general Library catalogue 1972*

Journal _____

Date *1972*

Name *John Doe*

Address *606 5th Avenue*

PROCEDURE FOR LOCATING MATERIAL (Continued)

Some book chapters are entered in the *Accountants' Index* individually. When filling out

a call slip for these items, the author and title of the book (in parentheses) should be used.

AUDITING

Holstrum, Gary L. Reactive bias in the measurement of internal control compliance, by Gary L. Holstrum and Bart H. Ward. (In American Accounting Association. Southeast Regional Group. *Collected papers of the 27th annual meeting, Richmond, Va., 1975*. Richmond, Va., c1975. p. 315-19.) [*106.3 A]

Information Science Incorporated. Humanic Designs Division. How to eliminate discriminatory practices: a guide to EEO compliance. New York, AMACOM, c1975. 80 p. [207.3 I]

Operational, management, and comprehensive auditing. (In *Auditing*, by John W. Cook and Gary M. Winkle. Boston, c1976. p. 257-81.) [170 C]

Simmons, Sherwin P. Eleven questions - an extraordinary new audit technique. *Tax lawyer*, v. 30, Fall 1976, p. 23-35.

Complete bibliographic information for the book can be found under the author entry in the *Accountants' Index*.

AMERICAN ACCOUNTING ASSOCIATION.

Southeast Regional Group.

Collected papers of the Twenty-seventh annual meeting, Richmond, Va., April 24-26, 1975, edited by Edward N. Coffman and Mervyn W. Wingfield. Richmond, Va., Virginia Commonwealth Univ., c1975. 362 p. [*106.3 A]

COOK, JOHN W.

Auditing: philosophy and technique, by John W. Cook and Gary M. Winkle. Boston, Houghton Mifflin, c1976. 472 p. [170 C]

Call no. *106.3A

Author American Accounting Assoc. - S.E. Reg.

Title Collected papers of the 27th annual meeting

Journal _____

Date _____

Name Jane Smith

Address 123 Main Street

Call no. 170C

Author Cook and Winkle

Title Auditing

Journal _____

Date _____

Name John Doe

Address 666 5th Avenue