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1988

## AICPA Library Guide

American Institute of Certified Public Accountants (AICPA)

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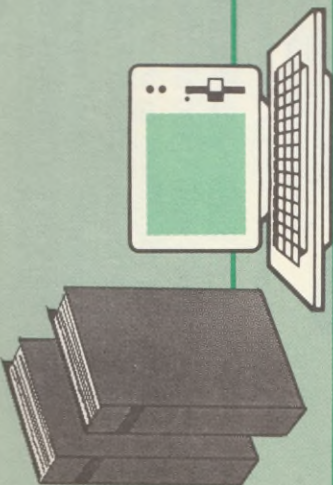
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# AICPA LIBRARY GUIDE



**AICPA**

“The Measure of Excellence”

American Institute of Certified Public Accountants

# AICPA LIBRARY GUIDE

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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 years from 2,000 books and pamphlets to over 92,000 books and pamphlets, plus 1,200 periodical titles including 800 current subscriptions, over 150 tax and financial looseleaf services, and over 93,000 corporate annual reports (U.S. and foreign) on microfiche. In a typical day, the Library Services staff answers over 100 telephone requests and assists 50 to 60 visitors.

A major research source published by the Library Services Division is the *Accountants' Index*. This is the resource used to gain subject access to the information in our collection. The *Index* has been published regularly since 1920. *Index* contents, from 1974 to present, are available through the on-line database, ACCOUNTANTS. A monthly AICPA Library Acquisitions List is available to members on request to assist them in keeping current on new publications.

The library's unique collection of historical and current accounting and business literature is drawn upon substantially by outside researchers, professionals, scholars and students as well as AICPA members.

# **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 equalled by few if any libraries in the country.

Material covered in these areas include—

## **Accountancy profession**

historical information . . . the CPA exam . . . peer review . . . career opportunities . . . the management, marketing, personnel administration, etc., 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., Canada, U.K. and other foreign countries . . . management accounting . . . financial accounting . . . cost accounting . . . government contract accounting . . . accounting systems and charts of accounts for specific industries and businesses . . . government/non-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 (i.e., GAO, OMB)

## **Taxation**

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

Other subjects included in the collection are—

management advisory 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

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What can the library do for you?

## **Bibliographies**

Photocopies will be made from the *Accountants' Index* for pertinent subject areas relating to your request. This bibliography will list articles, books and pamphlets in the library pertaining to your subject from which you can select materials.

## **Reference assistance**

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 the library does not have information relating to your question, we will refer you, when possible, to other sources of information.

## **\*Data base searches**

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

## **\*Photocopying**

Specific articles, cases, tax decisions/rulings, tax forms, stock quotes, Consumer Price Index figures, or annual reports will be photocopied upon request.

*\*There is a fee for this service. Price list available from the library.*

# ACCOUNTANTS' INDEX

The *Accountants' Index*, first published in 1920, is the catalog of the AICPA library as well as the only bibliographic reference guide to the English language literature for the accountancy profession. References in the index refer to books, pamphlets, government documents, and articles available in the library. The *Accountants' Index* may be purchased on a subscription basis, which includes three quarterly supplements plus the cumulative annual. The annual bound publication, which now contains over 1,700 pages in two volumes, can also be purchased separately. To place your order for the *Index*, call the AICPA Order Department at 800-334-6961 (in New York State, call 800-248-0445).

## 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.

### SUBHEADING

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. 148-52.

### TITLE ENTRY

#### Accounting

Law, Leslie W. Current cost accounting for monetary items. *Accountant* (Eng.), v. 176, May 26, 1977, p. 598-600.

### CROSS REFERENCE

Staunton, John. Towards a definition of liabilities in accounting. *Singapore accountant*, v. 10, 1975, p. 13-21.

### 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 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 DATABASE—ACCOUNTANTS

While the database contains the same information as the *Accountants' Index* (from 1974 to present), on-line searching allows for greater speed and specificity in locating bibliographic citations. The searcher is able to combine one or more subject terms to zero in on information needed. By contacting the library, a search on ACCOUNTANTS can be performed for you for a fee.

For information on accessing ACCOUNTANTS from your own terminal, contact ORBIT Search Services, 800-456-7248 or 703-442-0900.

Question: What information is available on the taxation of deferred compensation?

## Illustration of ACCOUNTANTS Database Search

Searcher types in search request  
USER: taxation, united states--compensation for services and deferred

System responds with 223 records fulfilling search request  
PROG: SS 1 PSTG (223)

Searcher requests 1 record printed  
USER: print indented 1

System prints first record  
PROG: 8801--2609  
ACCESSION NUMBER Deferred compensation  
TITLE Nagel, Richard L.  
AUTHOR Taxes--the tax magazine, v. 66, Jan. 1988, p. 40--9.  
SOURCE J (Journal)  
DOCUMENT TYPE Taxation, United States--Social security; Taxation, United States--  
INDEX TERMS Compensation for services; Taxation, United States--  
Constructive receipt

# LIBRARY RULES

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The library is open for research use to the public. Coin-operated photocopy machines are available.

*\* There is a fee for this service. Price list available from the library.*



**Library Services Division**

**American Institute of Certified Public Accountants**

**1211 Avenue of the Americas**

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