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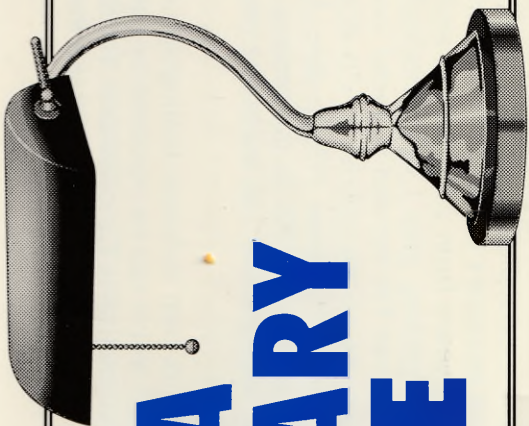
AICPA Library Guide

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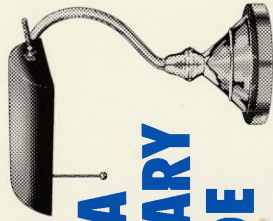
AICPA LIBRARY GUIDE

Library Services Division

1211 Avenue of the Americas
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AICPA

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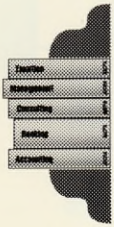
AICPA LIBRARY GUIDE

1918
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1993

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 108,000 books and pamphlets, plus 1,300 periodical titles including 890 current subscriptions, over 150 tax and financial loose-leaf services, and corporate annual reports on microfiche or 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 50 to 60 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 outside researchers, professionals, scholars and students as well as AICPA members and staff.



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.

Materials covered in these areas include—

Accountancy profession

historical information... the CPA exam... peer review...
career opportunities... women in accountancy... the man-
agement, 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... finan-
cial 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 audit-
ing... 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 proce-
dures... 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 advisory services... personal financial planning
... securities... data processing and computers... small busi-
ness... 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 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. The library does not provide tax research, but can supply copies of tax rulings, court cases, articles on tax topics and Internal Revenue Code sections.

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 of 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.*



Members of the AICPA may borrow under the following regulations. These regulations also apply to inter-library loans.

Loan period

Materials may be retained for two weeks. 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.

Nonmember services

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

** 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 1-800-521-0600, 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 has announced **Accounting & Tax Ondisc**, a CD-ROM product to be released in 1993. It will be updated monthly. For more information call UMI at 1-800-626-2823.

Library Services Division American Institute of Certified Public Accountants

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Hours: Monday 9:00 am – 5:00 pm
 Tuesday 10:00 am – 5:00 pm
 Wednesday–Friday 9:00 am – 5:00 pm