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AMERICAN INSTITUTE OF ACCOUNTANTS

LIBRARY MANUAL

1921

(Revised to date)

AMERICAN INSTITUTE OF ACCOUNTANTS
13 EAST 41 STREET
NEW YORK, N.Y.

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FORLWORD

This pamphlet is in no sense a manual for the organization and maintenance of an accountants library. It is merely intended to give information regarding the classification, cataloguing, filing and various rules used in the library of the American Institute of Accountants. It is hoped, however, that the rules applying to this library may prove of interest to the librarian who is working in this special field.

As methods must vary according to the size and character of the library, space has been left for annotations and expansion of the classifications. The Accountants' Index should be consulted for subject headings and form of entry.

The selection of material has not been considered for this depends upon the policy and needs of each firm. The Accountants' Index gives a resume of accounting literature and may be used as a basis of selection. The current literature department of the Journal of Accountancy lists the books and magazines articles of the month. Most of the material listed here may be found in any large public or reference library. Consequently, only a standard collection and the subjects in which the firm is particularly interested need be selected.

LOUISE S. MILTIMORE

Librarian

CLASSIFICATION RULES

Books and pamphlets should be classified by subject so that all material on a given subject will be brought together. For example, all books on banking will be found in one class, the books on insurance in another, the books on public utilities in another, and so on, until every book is in the same class with other books on the same subject.

Each subject is represented by a number. As Accountants' libraries are usually small and the number of books and pamphlets to be classified comparatively few, the numbers have been confined in most instances to three or four spaces.

In classifying a new book, first decide what is the main subject or where it will prove most useful. Then look in the alphabetical list to see what number stands for that subject. Always turn back and look for that number in the classification scheme.

Special businesses, industries, and trades, where not otherwise indicated are filed according to subject under 250.

The difference between the alphabetic-subject method of filing and the decimal classification method is that related subjects do not stand together as they do in the latter method. The classifications of accounts of most of the special businesses, industries and trades are not similar and so from an accounting standpoint there is no reason that they should be grouped. The great advantage is that this arrangement permits indefinite expansion.

As far as possible the following numbers have been assigned as form divisions:

- 01 Bibliographies
- 06 Societies
- 07 Yearbooks

- 1 Accounting
 - 11 Uniform classifications
- 2 Auditing
- 3 Management
- 34 Stores systems. Stock records. Inventories
- 4 Finance
 - 41 Capital Valuation
 - 42 Profits Costs
 - 43 Dividends Depreciation
 - 44 Capitalization
 - 45 Credit
- 46 Rates
- 5
- 6 Reorganization
- 7 Statistics
- 8 Law
- 9 Miscellaneous
 - Special countries, states, cities, departments, companies, etc.

AUTHOR OR SUBJECT MARKS

After the classification number has been assigned add the initial of the author's last name. This aids in arranging the books and pamphlets alphabetically by author under class.

Where books have been arranged by country or subject the exceptions have been noted in the classification. The principal exception is special businesses, industries and trades. As this class is arranged by subjects the first three letters of the subject and a number, if necessary, are added.

This classification number is then written in all books and pamphlets and on all cards. For example:

170 R or 250 Acc or 250 Acc 2

If the books are filed in different rooms, mark in pencil above the class number the symbol of the room or rooms. For example:

M or M-R
170 R 170R

CATALOGUE

A dictionary catalogue enables a person to find a book by a given author, by title or on a given subject. Card files allow ready insertion for added material. 3 by 5 inch cards are the regulation size.

The following cards are made:

Author

1 (a) Make the author entry under the name of the author whether personal/corporate. Invert personal names.
or

(b) If there is no author use name of editor or compiler followed by ed. or comp.

(c) For official publications, use first United States followed by a period and then the branch of the government issuing the document. For state publications use the name of the state first. Public documents by one or two men are entered under the author and also under the country, state or municipal department.

(d) Anonymous books are entered under title. The initial article should be omitted. Leave first line blank.

(e) Enter compound personal names under the first part of the name and refer from the second part.

2 Write the title on the next line, omitting the initial article.

3 Number of volumes

4 Edition

5 Place of publication

6 Publisher

7 Date of publication or copyright date

8 Paging

9 Trace on the back of this card all other cards made.

Title

A title card is made for Journal of Accountancy articles and for all books and pamphlets with the following exceptions:

No title card is made for reports, transactions, or proceedings of corporate bodies, societies, institutions, government departments, etc., nor for books where title is the same as a subject heading, such as - "Accounting", "Auditing" etc.

1 The title is written on the top line. The initial article is omitted.

2 The author's name inverted is on the second line.

Subject

The subject is on the top line. Otherwise this card is a duplicate of the author card.

The Accountants' Index should be consulted for subject assignments.

Cross Reference

Having once adopted a given word to express a given subject always use that word. Refer from or to other headings. Use the word See when there is no entry under the heading from which the reference is made; See also when there is one.

Series Card

When separate works are published under a collective title or title page caption, make a card with this caption on the first line.

Joint author

Enter works written conjointly by several authors under the name of the one first mentioned on the title page, with reference from the others.

Editor or Compiler (unless as author)

The editor or compiler's name is on the top line. Otherwise this card is a duplicate of the author card. Ed. or comp. is written after the name of the editor or compiler.

Continuation

Use this card for annuals and periodicals. The following information is given: author and title (or the name of the periodical), place of publication and publisher and after the caption Library has, the years.

Analyticals

It often happens that a book on one subject contains material on another subject, or a book may consist of various subjects. Analytical cards are made for such portions of books or periodicals.

(a) Author card

- 1 Author's name
- 2 Title
- 3 In parenthesis - In his (or their), name of the whole book, date and paging.

If written by another person substitute the person's name for the pronoun his.

(b) Subject cards

The subject is on the top line. Otherwise this card is a duplicate of the author analytical.

For all books, pamphlets and magazines listed in the Accountants' Index make only author, main subject and continuation cards. Use the index for all magazine articles and analyticals.

It should be remembered that a wrong figure, a misfiled card or the entry of information under an incorrect subject makes the catalogue useless.

SHELF LIST

The shelf list card is a duplicate of the author card. Added information may be given such as copy number, date acquired and price.

These cards are arranged numerically by class number and alphabetically by author. This is the same order as the books are arranged on the shelves and the pamphlets in the pamphlet file.

This list is used in taking the inventory to see that none of the books are missing.

ACCESSION BOOK

Most libraries do not need an accession book. If one is used, it may be purchased from any library supply firm.

CAPITALIZATION

Initial capital letters are to be used for names of persons, personifications, places and bodies, and for adjectives derived from these names; for the first word of a title of a book or sentence.

FILING CARDS

The arrangement is in absolute alphabetic sequence as in a dictionary.

1 When the same word serves for several kinds of headings the order should be person, place, subject and title.

2 File Mac, Mc and M' as Mac.

3 Initials are always filed before words.

4 Abbreviations and numbers should be filed as though spelled out in full.

5 Arrange personal names compounded of two names with or without the hyphen after the first name but before the next longer name.

6 Arrange compound names of places as separate words, except those beginning with prefixes e.g. New York,

7 Arrange as single words compound words printed as one e.g. Bookplates.

8 Arrange hyphenated words as if separate e.g. Out-of-doors.

9 Arrange names compounded with prefixes and single words e.g. Le Sage.

10 The possessive case singular should be arranged with the plural.

LOOKS

Books are arranged on the shelves by class number and then alphabetically by author. The exceptions are noted in the classification where the filing is by subject or country instead of author. Bound periodicals are arranged alphabetically before the class books.

Each book should be marked with the name of the library, the class number and letter, volume and copy if more than one.

For example:

110 A	110 A	110 A
	v.2	cop.2

The classification number should be written in the upper right hand corner of the fly leaf and printed in plain figures on the back of each book, two inches from the bottom.

PAMPHLETS AND CLIPPINGS

Pamphlets may be defined as 100 pages or less and bound in paper.

Assign the same class numbers as used for books and file in legal cap files. A star (*) before the class number on the pamphlets and catalogue cards indicates that they will be found in the file and not on the shelves.

Mark each pamphlet with the name of the library.

Pamphlets which are easily torn or very small should be filed in folders, pamphlet binders or envelopes.

Clippings should be inserted in open top envelopes or folders.

When the clipping is done, the fasteners of the magazine should be pryed up and the pages lifted off by sections. Then the pages are fastened in the folder with eyelets. Type on the front the class number and letter, author and title. If a magazine clipping give in addition the name of the magazine date and paging e.g.

Author
Title
or
Name of periodical
Date
Author
Title

Magazine clippings should be filled by name of magazine and date.

Insert heavy pressboard guides in pamphlet files.

DISCARDS

If a book, pamphlet or magazine is discarded or lost and not replaced, all catalogue cards should be removed and the fact noted on the shelf list card.

REPORTS

Financial reports are filed alphabetically by the name of the company in separate legal cap files.

A separate card index by name of company and subjects should be made. The main card should give the name of the company, the address (in pencil), the date of the report, the date in the Commercial and financial chronicle or any other paper and the date received.

File here all prospectuses and also notices of issues of securities.

PERIODICALS

All periodicals received regularly should be stamped with the name of the library and checked on monthly or weekly card records, size 3 by 5 inches.

Periodicals may be divided into three classes:

- Bound
- Unbound
- Clipped

The best method of preserving the current numbers of periodicals to be bound or preserved without binding, is by the use of pamphlet boxes.

In the case of these eventually to be discarded, mark the article and indicate on the cover the pages catalogues. The notations will prove of great assistance when clipping. Usually periodicals should be kept intact for a year. The method of preparing and filing these clippings has already been discussed under Pamphlets and Clippings.

When material is lent, a charge slip as shown below is made out.

**AMERICAN INSTITUTE OF ACCOUNTANTS
LIBRARY**

Date.....

Author

Title

.....

Signature
(Member or associate).....

(Representative or messenger).....

Firm

Address

These charge slips are kept in a file, arranged alphabetically by name of author and when the material is returned, the slip is removed from file and cancelled.

A dating slip is pasted on the inside of the back cover of book or pamphlet and the date when due is stamped thereon.

BOOKS retained for more than two weeks, and not renewed, are subject to a fine of five cents a day.

THIS BOOK IS DUE ON

CLASSIFICATION

Periodicals

Arrange alphabetically by name of the periodical. If clippings, arrange in the same way in the file or same as pamphlet.

- 000 General works
- 100 Accountancy
- 200 Business
- 300 Government
- 400 Insurance
- 500 Public utilities
- 600 Banks and banking
- 700 Finance
- 800 Law
- 900 Miscellaneous

* Pamphlet file

Reports and prospectuses are filed alphabetically under name of company in special file.

- 000 General works
- 010 Bibliographies, indexes, catalogues etc. (general)
(for Accounting literature and accounting catalogues,
see 115)
- 020 Dictionaries (See also Accounting encyclopaedias,
030 Encyclopaedias dictionaries, handbooks, etc. 113)
- 040 Essays, lectures, addresses, etc. (for Accounting
see 101)
- 050 Directories
- 060 Societies, associations, etc. (general and professional)
for trade associations See 209
for accountants' societies see 106
for accounting and auditing of societies and asso-
ciations see 250 Soc
- 061 Programs of conventions, conferences, etc. (not usually
catalogued)
- 070 Yearbooks, almanacs (Calendar)
- 080 Atlases
- 090 Manuals See also 202.6 (organization manuals)

- 100 Accountancy profession (Address and speeches, papers, etc.
on the profession, in general)
See also
Accountants 103
Accountants' office 250 Acc
Accountants' societies 106
Education 107
Professional ethics 104
Pensions and benefit plans - Accountants 208.91
Wages, fees, salaries, etc. - Accountants' fees 208.11
" " " " - Accountants' salaries
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.2 Relation to business and management
.3 Relation to tax administration See also
Tax practice a 751.4
.4 Professional aspects (as a profession)
.5 Relation to labor
.6 Relation to underwriters
.7 Lawyers and accountants See also Law, Unauthorized practice
of '366
.8
.9
- 101 Essays - Lectures (on the profession) See also
Prizes and contests 107.4
.1 Poetry - Humor (on the profession)
.2 Radio broadcasts
.3 Addresses
- 102 Accounting conferences (forums, institutes, clinics)
(Divide alphabetically by name of conference) See also
International congress on accounting 106.8
- 103 Accountants (and Auditors) (as a group)
(For biographies See Biography 992)
.1 Duties and responsibilities - Liability
.2 Employment
.21 Employment of veterans
.3 Women in accountancy
.4 Independence
.5 Qualifications
.51 Aptitude tests - Accounting Testing program - See also
Education 107
.6 Selection of See also Accountants' office - Personnel
.7
.8 Foreign countries (Divide alphabetically by country)
.9 States (Divide alphabetically by state)

- 104 Professional ethics (Divide alphabetically)
 Advertising
 Bidding
 Confidential communications
 Contingent fees
 Discipline
 Estimating False statements
 Independence (See Accountants Independence 103.4)
 Soliciting
 Unauthorized practice of law See
 Law Unauthorized practice of 866
- 105 Public relations (Relation of the accountancy profession
 to the public)
- 106 Accountants' societies
 .1 American institute of accountants (Divide by date)
 .11 American institute publishing company
 .2 C.P.A. state societies (Divide by name of society)
 .21 Other state societies (Divide by name of society)
 .3 United States (other than state societies) (Divide
 by name of society)
 .4 Institute of chartered accountants in England and
 Wales (also Institute of chartered accountants in
 Ireland)
 .5 England (other than the above) (Divide by name of society)
 .6 Scotland (Divide by name of society)
 .7 Canada
 .8 International congress on accounting
 .9 Foreign countries (other than the above)
 (Divide alphabetically, by country)
- 107 Education
 .1 Law
 .2 Examinations (See also Problems 112)
 .3 Scholarships
 .4 Prized and contests - Prize essays
 .5 Theses (accounting theses)
 .6 Training (For Staff training See Accountants' office)
 .61 On-the-job training
 .7 Foreign countries
 .8
 .9 Schools of accounting - Accounting courses
 .91 Designations, degrees, etc. - C.P.A. certificates
- 108 Accountancy law and legislation (General, within
 the United States)
 .1 States - Rules of state boards (Divide by state)
 .2 Foreign countries (Divide by country)
- 109 Accountancy History (General)
 .1 United States (Divide by state)
 .2 Foreign countries (Divide by country)
 .3 Pictures, photographs, etc. (relating to accountancy
 profession or accounting)

- 110 Accounting (Theory and practice)
 See also Cost and factory accounting; sub-heading
 Accounting, under special business, industry,
 or trade
- .1 Publicity of accounts
 (For publicity in the accountancy profession see
 Professional ethics - Advertising 104
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- .2 History
- .3 Bases
- .4 Relation to taxation
- .5 Relation to management
- .6
- .7
- .8
- .9
- 111 Principles and standards
- .1 Accounting research
- .2 Uniform methods and systems
 See also System building and installation 250 A-Z
 also under name of special business, industry
 or trade
- .3 Government regulation
- 112 Problems
 See also Examinations 107.2
- 113 Encyclopaedias, dictionaries, handbooks, etc.
- 114 Terminology
- 115 Bibliographies, reading lists, etc.
- .1 Accounting literature
- .2 Book reviews
- 116 Machine methods See also Mechanical devices 203.1
- 117 Foreign countries (Divide by country)
- 118 Law See also
- Government - Accounting 321
- Government - Auditing 322
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- 119 Period (Natural business year)

- 120 Bookkeeping
- 121 Single entry
- 122 Double entry
 - .1 Debit and credit
- 123 Encyclopaedias, dictionaries, handbooks, etc.
- 124 Blank forms
- 125 Posting
- 126 Balancing
 - .1 Trial balance
 - .2 Errors
- 127 Adjusting and closing the books
 - .1 Corrections
 - .2 Transfers
- 128
- 129 Miscellaneous
 - note: for History of bookkeeping See 109
- 130 Books
- 131 Journal - Day book
- 132 Ledgers
- 133 Sales books
- 134 Purchase book - Voucher register - Vouchers
- 135 Cash book
- 136
- 137
- 138
- 139 Miscellaneous

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See also special subjects; Cost and factory accounting - 106; for further explanation of the sub-divisions 1-9 see approved methods for the preparation of balance sheet statements.

- .1 Classifications
- .2 Capital
- .3 Surplus. Profit and loss
- .4 Trading
- .5 Controlling. Suspense
- .6 Departmental
- .7 Repairs, renewals, replacement, improvements, etc.
- .8 Reserves and sinking funds
- .9 Other special accounts - Reconciliations

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142 Current assets

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- .2 Notes receivable. Bills receivable
- .3 Accounts receivable
- .4 Inventories
- .5 Investments (current)
- .6
- .7
- .8 Consignments to others
- .9 Other current assets

143 Fixed assets

- .1 Land
- .2 Buildings
- .3 Machinery and equipment
- .4 Furniture and fixtures
- .5 Investments (permanent) Funds
- .6 Intangible
- .61 Goodwill
- .62 Franchises
- .63 Patents, copyrights, etc.
- .7 Emergency facilities
- .8 Wasting
- .9 Other fixed assets

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- .5 Experimental work. Organization expenses
- .6
- .7
- .8
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145 Liabilities

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- .1 Bills payable Notes payable
- .2 Accounts payable
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- .4
- .5
- .6
- .7 Future deliveries
- .8 Contingent
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 - .1 Accountants
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 - .2 Overtime
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 - .4 Bonus Incentives
 - .5 Profit-sharing (Co-partnership)
 - .6 Vacations
 - .7 Stock distributing (Stock purchase)
 - .8 Systems of wage payment (Bedaux plan, etc.)
 - .9 Pensions and benefit plans (Family allowances)
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- 318 Law - Government regulation
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