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AICPA Library Classification Schedule, 1986 Revision, Updated through April 1987

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AICPA Library Classification Schedule

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American Institute of Certified Public Accountants

AICPA

AICPA Library Classification Schedule

1986 Revision
Updated through April 1987

Library Services Division

American Institute of Certified Public Accountants

PREFACE

This classification schedule is based on the system devised by the first Institute librarian and published in the American Institute of Accountants' Library Manual in 1921. The Manual also included cataloging and filing rules in use at the Institute Library which was established in 1918.

The classification schedule was revised in 1936 and again in 1958. Changes have been made over the years to accommodate new developments. The special businesses section, under 250, previously referred to only in the index, was compiled in the late 1970's. This edition retains the original structure of the schedules; obsolete portions have been removed.

Louise S. Miltimore, the Institute's first librarian, noted in her 1921 foreword that the Accountants' Index, first published in 1920, should be consulted for subject headings. Users of this edition may wish to consult the Accountants' Index Master List of Subject Headings, available on microfiche for the first time with the 1985 edition.

Users of the Accountants' Index should note that classification numbers appear in the printed Index beginning with the 1969-1970 cumulative bound volume. The online database, Accountants, covering 1974 to current data, includes the classification numbers assigned to books and pamphlets listed in the Index, and physically located in the collection of the AICPA Library. The classification number is a searchable field in the online database, available on System Development Corporation's Orbit Search Service.

This edition of the AICPA Library Classification Schedule is paged alphanumerically and presented in looseleaf format in preparation for future updates. Your suggestions and comments are welcomed and should be addressed to Linda C. Pierce, Accountants' Index Editor, at the AICPA Library.

Special thanks go to Evelyn W. Behar, Assistant Librarian, who edited this revision and coordinated its production. Special acknowledgement is due also to Thomas Fearon, Urmila K. Mohamed, Linda C. Pierce and Ileana Silver of the Library Services Division staff for their assistance in preparing the manuscript, and to the staff of the AICPA's Word Processing Department for their production assistance.

Karen Hegge Neloms
Director
AICPA Library Services Division

June 24, 1986

AICPA LIBRARY CLASSIFICATION SCHEDULE

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

000 General works

010 Bibliographies, indexes, catalogues, business sources

020 Dictionaries

030 Encyclopedias, handbooks

040 Essays, lectures, addresses

050 Directories

060 Societies and associations (general and professional)

070 Yearbooks, almanacs, calendars

080 Atlases

090 Manuals

(The next page is b-1.)

- 100 Accountancy profession (in general)
 - .1 As a career
 - .2 Relation to business and management
 - .3 Relation to tax administration
 - .4 Professional aspects (as a profession)
 - .5 Relation to labor
 - .6 Relation to underwriters
 - .7 Lawyers and accountants; Law and accounting - Joint practice
 - .8 Relation to government (e.g., U.S. SEC); Public service
 - .9 Foreign countries (Divide by country)
 - .91 International practice

- 101 Essays; Lectures (on the profession)
 - .1 Poetry; Humor (on the profession)
 - .2 Radio broadcasts
 - .3 Addresses

- 102 Accounting conferences, forums, institutes, seminars, clinics (Divide by name of conference)

- 103 Accountants; Auditors; Articled clerks (as a group)
 - .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
- .6 Selection of accountants; Rotation of auditors
- .7 Minority groups (e.g., Blacks, Hispanics)
- .8 Foreign countries (Divide by country)
- .9 States (Divide by state)

- 104 Professional ethics

- 105 Public relations (relation of the accountancy profession to the public)

- 106 Accountants' societies
 - .1 American Institute of Certified Public Accountants; American Institute of Accountants (Divide by year)
 - .2 C.P.A. state societies (Divide by state)
 - .2i Other state societies (Divide by society)
 - .3 Other United States societies (Divide by society)
 - .4 Institute of Chartered Accountants in England and Wales; Institute of Chartered Accountants in Ireland
 - .5 England, other than the above (Divide by society)
 - .6 Scotland (Divide by society)
 - .7 Canada
 - .8 International congresses on accounting; International societies
 - .9 Other foreign countries (Divide by country)

- 107 Education
 - .05 Continuing education (in general)
 - .1 Law
 - .2 Examinations
 - .3 Scholarships and student loans; Work-study programs
 - .4 Prizes and contests; Prize essays; Accounting Hall of Fame
 - .5 Theses
 - .6 On-the-job training
 - .7 Foreign countries (Divide by country)
 - .8 Teaching; Visual methods; Programmed learning; Computer-assisted instruction
 - .9 Schools of accounting; Accounting courses; Continuing education - Accountants
 - .91 Designations and degrees; CPA certificates

- 108 Accountancy law and legislation (in general, within the United States); State boards of accountancy (in general)
 - .1 States; Rules of state boards (Divide by state)
 - .2 Foreign countries (Divide by country)

- 109 Accountancy profession - History
 - .1 United States (Divide by state)
 - .2 Foreign countries (Divide by country)
 - .3 Pictures, photographs, medals (relating to accountancy profession or accountants)

- 110 Accounting (theory and practice)
 - .1 Publicity of accounts; Publicity (with regard to accounting)
 - .2
 - .3 Bases; Methods (e.g., accrual, cash)
 - .4 Relation to taxation
 - .5 Relation to management
 - .6 Social aspects; Behavioral accounting

- 111 Accounting research
 - .1 Principles and standards
 - .2 Uniform methods
 - .3 Government regulation

- 112 Problems and solutions

- 113 Encyclopedias, dictionaries, handbooks

- 114 Terminology

- 115 Bibliographies, reading lists
 - .1 Accounting literature
 - .2 Book reviews

- 116 Machine methods; Computer applications to accounting;
Accounting - Data processing

- 117 Foreign countries (Divide by country)

- 118 Law

- 119 Accounting period; Natural business year

- 120 Bookkeeping
 - .1 Bookless bookkeeping
 - .2 Typewritten

- 121 Single entry

- 122 Double entry
 - .1 Debit and credit

- 123

- 124 Blank forms

- 125

- 126 Balancing
 - .1 Trial balance
 - .2 Errors

- 127 Adjusting and closing the books

128

.1

.2 Card and loose-leaf bookkeeping

129

130 Books of account

131 Journals; Day books

132 Ledgers

133

134 Purchase books; Voucher registers; Vouchers

135

136 Check keeping

137

138

139

- 140 Accounts
 - .1 Classifications; Charts of account
 - .2 Capital (proprietorship)
 - .3 Surplus
 - .4 Trading; Customers' accounts
 - .5
 - .6 Departmental
 - .7 Replacement costs; Alterations
 - .8 Reserves; Sinking funds
 - .9 Other special accounts; Reconciliations

- 141 Assets
 - .1 Valuation

- 142 Current assets
 - .1 Cash; Petty cash; Cash management; Bank accounts
 - .2 Notes receivable; Bills receivable; Receivables
 - .3 Accounts receivable
 - .4 Inventories
 - .5 Current investments; Investment credit
 - .6 Contingent

- 143 Fixed assets
 - .1 Land
 - .2 Buildings
 - .3 Machinery and equipment; Capital expenditures; Lease or purchase

- .4 Furniture and fixtures
- .5 Permanent investments; Funds; Endowments
- .6 Intangibles
- .61 Goodwill
- .62
- .63 Patents, copyrights, trademarks
- .7 Emergency facilities

- 144 Deferred charges

- 145 Liabilities

- 146 Current liabilities
 - .1 Bills payable; Notes payable
 - .2 Accounts payable
 - .3 Dividends payable
 - .4
 - .5
 - .6
 - .7
 - .8 Contingent
 - .9

- 147 Accrued liabilities

- 148 Fixed liabilities
 - .1

- .2
- .3 Debentures

- 149 Profit and loss; Nominal accounts
 - .1 Income
 - .2 Expenses; Expense accounts
 - .3 Cost of sales
 - .4 Selling expenses
 - .41
 - .42 Delivery expenses
 - .43
 - .44 Advertising expenses
 - .5 Administrative expenses
 - .51 Bonus; Salaries; Commissions
 - .52
 - .53
 - .54
 - .55 Stationery; Printing; Office forms
 - .56 Power, light, heat
 - .57
 - .58 Travel expenses
 - .59 Miscellaneous (e.g., insurance, rent, taxes)
 - .6 Financial management expenses and income
 - .61 Interest
 - .62 Bad and doubtful debts
 - .63 Collection expenses
 - .64 Cash discounts

.65 Royalties

.7

.8 Miscellaneous losses

.81 Depreciation, depletion and obsolescence

.82 Fire losses

.83 War losses

150 Financial statements; Disclosure

.1 Pro forma

.2 Interim

151 Balance sheets

152 Financial statements - Assets and liabilities

153 Financial statements - Affairs

.1 Financial statements - Comparative

154 Financial statements - Realization and liquidation

155 Financial statements - Receipts and disbursements

156 Financial statements - Funds

157 Financial statements - Surplus (earned surplus;
retained earnings)

158 Financial statements - Income

- 159 Profit and loss

- 160 Cost and factory accounting; Costs; Cost control

- 161 Special costs
 - .1 Multiple
 - .2 Terminal
 - .3 Unit
 - .4 Process
 - .5 Operating
 - .6 Departmental
 - .7 Job orders
 - .8 Products; War production; Value engineering
 - .9 Distribution costs; Marketing costs

- 162 Elements
 - .1 Materials
 - .2 Labor
 - .3 Factory expenses; Freight charges

- 163 Prime (direct) costs; Marginal costs
 - .1 Direct material
 - .2 Direct labor

- 164 Overhead (indirect) costs
 - .1 Indirect material
 - .2 Indirect labor

- .3 Indirect expenses
- .4 Distribution of overhead

- 165 Special accounts within cost accounting
 - .1 Scrap, waste, spoilage
 - .2 By-products and joint products
 - .3
 - .4 Technical research; Experiments
 - .5 Plant and equipment; Maintenance and repairs
 - .6
 - .7 Payrolls
 - .8 Idle time
 - .9 Idle capacity

- 166 Standard costs

- 167 Cost systems; System design and installation

- 168 Uniform methods

- 169 Estimated costs; Cost analysis
 - .1
 - .2 Break-even point

- 170 Auditing
 - .1
 - .2

- .3
- .4
- .5
- .6
- .7 Foreign countries (Divide by country)

- 171 Audit programs

- 172 Investigations

- 173 Certificate or opinion; Accountants' reports

- 174 Reports:
 - For credit purposes
 - Management reports
 - To employees
 - To management
 - To public
 - To stockholders

- 175 Internal audit and control; Interim audits
 - .1
 - .2
 - .3
 - .4
 - .5 Internal auditing departments

- 176 Working papers

- 177 Defalcations; Fraud; Forgery; Theft; Embezzlement (in relation to accounts)

178 Auditing law

179 Social audits

180 Statistics; Ratios; Index numbers

181 Graphic methods; Charts; Flow charts

182

183

184 Costs (statistics)

185 Prices; Cost of living; Price-level changes (purchasing
power of the dollar)

.1 Basing points

186

187

188

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190 Mathematics

191	Arithmetic
.1	
.2	
.3	
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.6	
.7	
.8	Interest
192	Algebra
193	Geometry
194	Trigonometry
195	Calculus
196	Probabilities
197	Tables
.1	Check numbers
198	Weights and measures
199	Mathematical programming; Quantitative analysis

(The next page is c-1.)
b-15

- 200 Business and industry; Manufacturers; Make or buy
 - .1 Government regulation; Industrial recovery
 - .2 Court decisions affecting business
 - .3 Effects of war
 - .4 Government competition with business and industry
 - .5 Government ownership of business and industry
 - .6 Form of organization (e.g., corporate, partnership)
 - .7 Reports to government agencies
 - .8 Business forecasting; Financial statement forecasts
 - .81 Business planning; Business consultants
 - .9 Business history

- 201 Management; Management audit; Time management
 - .1 Centralization and decentralization
 - .2 Time and motion study; Work measurement
 - .21 Aptitude and employment tests
 - .22 Work simplification
 - .3 Standardization in industry
 - .4 Simplification in industry
 - .5 Machinery use in industry; Machine capacity; Technological forecasting
 - .6 Research and development; Operations research; Management science; Network analysis; Resource management
 - .61 Cost effectiveness; Cost-benefit analysis
 - .7 Waste in industry; Pollution
 - .8 Production and production control; Production planning; Systems and procedures; Information systems; Short interval scheduling; Decision theory; Learning curve
 - .9

202 Office management; Office layout

- .1 Records; Privacy; Personal data; Paperwork
- .2 Records management; Filing and indexing; Preservation and retention
- .21 Microfilming records
- .22 Records automation and retrieval; Document retrieval
- .3
- .4 Mailing
- .5
- .6 Manuals
- .7 Timekeeping
- .8 Commercial correspondence; Job resumes; Business letters
- .9 Miscellaneous; Forms

203 Office equipment

- .1 Mechanical devices; Office automation
- .2 Calculators; Adding machines
- .3 Telephones; Telex
- .4
- .5 Tabulating and sorting equipment; Punched cards
- .6 Typewriters; Word processing systems
- .7
- .8 Addressing and mailing apparatus
- .9 Computers; Data processing; Computer networks; Data base management systems
- .91 Artificial intelligence; Expert systems
- .92 Electronic publishing
- .93

- .94
- .95 Data processing departments
- .96
- .97 Data administration

- 204 Factories (plant)
 - .1 Management; Quality control; Zero defects; Safety management; Industrial management
 - .2 Materials control; Materials handling
 - .3
 - .4 Traffic management
 - .5 Conversion and expansion; Plant closings
 - .6
 - .7 Inspection
 - .71 Testing and sampling
 - .8 Foremen and supervisors
 - .9 Factories-Data processing; Computer integrated manufacturing

- 205 Finance
 - .1 Capital
 - .11 Return on investment
 - .2 Profits
 - .3 Income; Earnings
 - .4 Budgets
 - .5 Surplus

- 206 Buying and selling

- .1 Purchasing
- .2 Receiving, shipping and invoicing
- .3 Stores systems and stock records
- .4
- .5 Sales and selling; Distribution
- .51 Sales departments
- .52 Customer service departments
- .6 Collection of accounts; Credit departments
- .7 Advertising
- .8
- .9 Dumping

- 207 Labor; Employees; Productivity
 - .01 Industrial training
 - .02 Industrial psychology; Aptitude tests
 - .1 Industrial relations; Strikes; Employee representation; Collective bargaining
 - .11 Relation of accounting to labor
 - .2 Hours of labor
 - .3 Labor turnover; Employment and unemployment; Recruitment
 - .31 Labor supply; Manpower
 - .4 Women in industry and business
 - .5 Child labor
 - .6 Industrial organizations; Trade union movement
 - .7 Workers' compensation
 - .8 Accidents
 - .9 Law and regulation; Fair labor standards act; Wages and hours legislation

- 208 Wages, fees, salaries
 - .01 Law and regulation; Wage stabilization; Portal-to-portal pay
 - .02 Guaranteed annual wages
 - .1 Accountants
 - .2 Overtime
 - .3 Piece work
 - .4 Bonus incentives
 - .5 Profit sharing
 - .6 Vacation and sick leave
 - .61 Severance pay
 - .7 Stock distributing plans; Stock purchase plans
 - .71 Employee discounts
 - .8 Systems of wage payment (e.g., Bedaux plan)
 - .9 Pensions and benefit plans; Family allowances; Savings plans; Retirement plans; Employee benefits; Employee stock ownership plans
 - .91 Professional people - Pensions (including accountants); Self-employed people - Pensions

- 209 Miscellaneous; Trade associations; Business organizations
 - .1 Industrial and business codes; Business ethics
 - .2 Competition in business and industry; Unfair trade practices
 - .3 Public relations
 - .4 Business clinics and conferences
 - .5 Small business
 - .6 Employee publications; Employee communication; Suggestion systems

.7 Products; Product labeling; Products liability;
Consumerism

.8

.9 Minority enterprise; Black capitalism

210 Partnerships

211 Partnerships - Accounting

212 Partnerships - Auditing

213 Partnerships - Valuation

214

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(The next page is d-1.)

- 220 Corporations; Going public; Corporate models

- 221 Corporations - Accounting

- 222 Corporations - Auditing

- 223 Management; Organization; Proxies
 - .1 Divisionalized companies; Diversified companies
 - .2 Meetings
 - .3 Directors; Boards of directors; Audit committees
 - .4 Stockholders
 - .5 Officers; Controllers; Accounting executives; Accounting departments; Treasurers; Management control
 - .6 Secretaries
 - .7 Executives and managers; Executive compensation
 - .8 Personnel management; Human resources; Training and development function
 - .9 Social responsibility; Corporate fellowships and awards

- 224 Corporate finance; Financial management; Corporate financial models
 - .1
 - .2 Profits
 - .3 Dividends
 - .4 Prospectuses
 - .5 Flotation
 - .6

- .7 Unusual payments supported by corporate policy
(e.g., payoffs to foreign agents)
- .8
- .9 Going concern; Liquidity; Solvency

- 225

- 226 Reorganizations

- 227 Statistics; History; Ratios

- 228 Corporations - Law
 - .1 Divide by country or state; Blue sky laws
 - .2 Government regulation; Federal licensing or incorporation
of corporations

- 229 Specific corporations

- 230 Consolidations and mergers; Combinations; Acquisitions;
Business separations
 - .1 Taxation

- 231 Accounting; Consolidated financial statements

- 232 Auditing

- 233 Management

- 234 Finance
- 235 Holding companies and subsidiaries
- 236 Trusts and antitrust laws
- 237 Monopolies
- 238 Law
 - .1 Divide by country
 - .2 Government regulation and control
- 239

(See below for Form divisions for 240-243)

- 240 Fiduciary matters
- 241 Executors and trustees; Guardians
 - .5 Estate planning
- 242 Bankruptcy; Business failures
 - .5 Taxation
- 243 Liquidations and receiverships

Form divisions for 240-243

- .01 Bibliographies
- .1 Accounting
- .2 Auditing
- .3
- .4 Finance
- .5
- .6
- .7
- .8 Law and practice
- .81 Divide by country
- .82 Government regulation and control
- .9

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249

(The next page is e-1.)

250 Accounting systems design and installation (Divide by author)
Accounting for special businesses, industries and trades (Divide by subject and assign the first three letters of the subject, and if necessary a number)

Acc Accountants' office
Act Actors and entertainers
Adv Advertising agencies
Adv 2 Advertising companies
Adv 3 Advertising distributors, Specialty
Agr Agricultural machinery and equipment manufacturers and dealers
Air Aircraft industry; Aircraft manufacturers
Air 2 Aircraft dealers
Air 3 Airplanes and company planes
Air 4 Air conditioning dealers
Air 5 Aircraft financing
Alu Aluminum industry
Amb Ambulance companies
Amu Amusement parks
Ani Animal resource facilities
Apa Apartment houses; Apartment houses, Cooperative
Arc Architects
Art Artists
Asp Asphalt industry
Ath Athletics
Aud Auditoriums and halls
Aud 2 Audio-visual industry; Video tapes

Aut 2 Automobile manufacturers; Automobile industry
Aut 3 Automobile repair shops; Automobile service stations;
 Car washes
Aut 4 Automobile dealers; Automobile financing and finance
 companies
Aut 5 Automobiles - Cost of operation
Aut 6 Automotive jobbers
Aut 7 Automobile parts and accessories
Aut 8 Automobile rental
Aut 9 Automotive service industry; Automotive wholesalers
 and distributors
Bag Bag manufacturers
Bak Bakeries
Bal Ball clubs
Bal 2 Ball bearings industry
Bar Barbers
Bar 3 Bars and grills
Bat 3 Battery manufacturers
Bea 2 Beauty shops
Bed Bedding manufacturers
Bee Beer wholesalers
Bel 2 Industrial belting industry
Bev Beverage industry
Bic Bicycle retailers
Bil Billiard centers
Bis Biscuit and cracker manufacturers

Blo	Blood banks
Bol	Bolts and nuts industry
Boo	Bookstores
Boo 2	Bookbinders
Boo 3	Book manufacturers
Boo 4	Bookkeeping service
Bot	Bottlers
Bot 2	Bottle manufacturers
Bow	Bowling alleys
Box	Box and packing case industry
Bra	Branches
Bre 3	Breweries
Bri 2	Brickmaking
Bri 3	Bridges
Bri 4	Briquetting
Bro 2	Securities brokers
Bru	Brush and broom manufacturers
Bui	Building construction
Bui 3	Building material manufacturers, wholesalers and retailers
But	Butchers
Cab	Cable plants
Cam 3	Camps
Can 5	Canning and preserving industry
Can 6	Can manufacturers
Can 8	Canvas goods manufacturers

Car 5 Carpet and rug industry
Cas 2 Casket manufacturers
Cas 4 Casinos
Cat Catering business
Cem Cement industry
Cem 4 Cemeteries
Cer 2 Ceramics manufacturers
Cha Charities
Cha 2 Chalk and crayon industry
Che Chemical industry
Chi Child welfare; Children's homes
Cho Chocolate and cocoa industry
Chu Churches
Cig 2 Cigar and cigarette manufacturers
Cla Clay products industry
Cle Cleaning and dyeing industry
Cle 3 Cleaning and polishing preparations distributors
Cle 4 Clergy
Cle 5 Cleaning services
Clo Clock and watch manufacturers
Clo 2 Clothing industry; Clothing manufacturers
Clo 3 Clothing wholesalers and retailers
Clo 4 Clothing jobbers
Clu Clubs
Coa 4 Coal retailers

Col	Cold storage locker plants
Col 2	Collection agencies
Col 3	College stores
Col 4	Collectors
Com	Commodity exchanges
Com 2	Commodities; Commodity brokers
Com 3	Community chests
Com 6	Computer industry; Semiconductor industry
Con	Contractors; Mechanical contractors
Con 3	Conveying and hoisting machinery manufacturers; Construction equipment manufacturers
Con 4	Concrete products manufacturers
Con 5	Confectionery manufacturers
Con 6	Confectionery retailers
Con 7	Container manufacturers
Con 8	Concessions
Con 9	Condominiums; Homeowners associations
Coo 3	Coopers
Cor	Cord and twine distributors
Cos	Cosmetics manufacturers
Cot	Cotton
Cot 5	Cotton mills; Cotton textile industry
Cot 6	Cotton merchants
Cot 7	Cotton ginning
Cot 9	Cotton seed and cotton seed oil industry
Cou	Courts

Cre	Credit companies
Cur	Curtains and drapery industry
Cut 2	Cutlery manufacturers
Dai	Dairy products industry
Dai 2	Dairy councils (trade associations or industry representatives)
Dan	Dance schools
Dat	Data processing service organizations
Day	Day care centers
Dec	Interior decorators
Den	Dental supply manufacturers and dealers
Den 2	Dentists
Dia	Diaper service
Die	Die manufacturers
Dis	Distilleries
Dis 2	Distributor organizations
Dis 3	Discotheques
Dre	Dredging industry
Dru	Drug retailers and wholesalers; Pharmacists
Dru 2	Drug manufacturers
Dye	Dyers and finishers
Dye 2	Dye manufacturers
Ela	Elastic fabric manufacturers
Ele	Electric contractors
Ele 2	Electric and electronic equipment manufacturers
Ele 4	Electric and electronic equipment wholesalers and retailers

Ele 6	Electric jobbers
Ele 7	Electroplating industry
Ele 8	Electrotyping
Ele 10	Electronic equipment sales representatives
Emp	Employment agencies
Ena	Enameling and enamel manufacturers
Eng	Engineers and engineering
Eng 2	Engine manufacturers
Ent	Entertainment industry
Exc	Excavation companies
Exp	Exploration companies
Exp 3	Export and import trade
Ext	Exterminator companies
Fai	Fairs and expositions
Fee	Feed mills
Fee 2	Feed lots
Fer 2	Fertilizer industry
Fib	Fiber optics industry
Fin	Finance companies
Fir	Fire apparatus manufacturers
Fis	Fishing and fishermen
Fis 2	Fisheries
Fis 3	Fishing tackle industry
Fis 4	Fish hatcheries
Fix	Fixture manufacturers

Fla	Flavoring extracts manufacturers
Flo	Flood control
Flo 2	Flooring retailers
Flo 3	Florists
Flo 4	Flour and flour mills
Foo	Food and food industry
Foo 2	Food products manufacturers
Foo 4	Frozen food packers
Foo 5	Food wholesalers, retailers and distributors
Foo 6	Food brokers
Foo 7	Food service equipment dealers
For	Forging industry
For 2	Forests and forestry; Forest products industry
Fou	Foundries
Fou 2	Community trusts; Foundations (e.g., charitable)
Fra	Franchising
Fre	Freight forwarders
Fru 2	Dried fruit industry
Fru 3	Fruit and vegetable wholesalers and retailers
Fur	Furriers
Fur 2	Fur farms
Fur 3	Furnace and stoker manufacturers
Fur 4	Furniture manufacturers
Fur 6	Furniture dealers; Furniture retailers
Fut 2	Futures; Commodity futures; Financial futures; Interest rate futures

Gar	Garages
Gea	Gear manufacturers
Gif	Gift shops
Gla	Glass manufacturers
Gla 2	Glass retailers
Glo	Glove manufacturers
Gol	Gold - As an investment
Gol 2	Golf courses and driving ranges
Gra	Grain elevators; Grain dealers
Gra 3	Grain futures
Gra 4	Graphic arts industries
Gre 2	Greeting card manufacturers
Gri 2	Grinding wheel manufacturers
Gro	Grocery manufacturers
Gro 2	Grocery wholesalers
Gro 3	Grocery retailers; Convenience stores
Han 2	Handcrafts business; Crafts
Har	Hardware manufacturers
Har 2	Hardware wholesalers
Har 3	Hardware retailers
Hea	Heating companies
Hea 2	Heat treating industry
Hea 5	Health clubs and spas
Hob	Hobby retailing
Hom	Homes for the aged

Hot	Hotels; Hotels, Apartment
Hou 2	Housing
Ice	Ice companies
Ice 2	Ice cream manufacturers
Ind	Industrial parks
Ink	Ink manufacturers
Ins	Institutions; Hospitals
Ins 2	Mental health institutions
Ins 3	Health maintenance organizations
Inv	Investment companies and trusts; Investment advisers; Mutual funds
Inv 2	Investment banks
Inv 3	Investment clubs
Iro	Iron and steel industry
Iro 2	Iron and steel construction
Jew	Jewelry manufacturers
Jew 2	Jewelry retailers
Jew 3	Jewelry wholesalers
Jut	Jute industry
Ken	Kennels and dog owners
Kni	Knit goods manufacturers
Lab 3	Laboratories
Lau	Laundries
Law	Corporate law departments
Law 3	Lawyers
Lea	Leather goods industry

Lea 2	Leasing companies
Leg	Legal aid societies
Let	Letter shops
Lib	Libraries
Lig	Lighthouses
Lim	Lime industry
Lin 3	Linoleum wholesalers
Lin 5	Linen supply business
Liq	Liquor; Liquor wholesalers and retailers
Lit	Lithographers
Liv 2	Livestock shipping associations
Liv 3	Livestock auction markets
Lum	Lumber industry; Lumber yards; Lumber wholesalers and retailers
Mac	Machine shops
Mac 2	Machine tool industry
Mac 3	Machinery and equipment manufacturers and dealers
Mac 4	Macaroni manufacturers
Mag	Magazines and magazine publishers
Mar	Marketing
Mar 2	Roadside markets
Mar 4	Marine and boat retailers
Mas	Masonic orders
Mas 2	Masonry contractors
Mea	Meat markets and retailers
Med	Medical clinics

Met	Metal works
Met 2	Metal finishers
Met 4	Metal distributors
Mil	Milk and milk distributors
Mil 2	Milk dealers and milk plants
Mil 3	Millinery industry
Mil 4	Dried milk industry
Mir	Mirror manufacturers
Mis	Missions
Mob	Mobilehome dealers and parks
Mod	Model car racing centers
Mon 3	Monument dealers
Mor	Mortgage bankers and mortgage companies
Mot	Motor vehicles (in general); Motor carrier industry
Mot 2	Motor equipment
Mot 4	Motor bus operators
Mot 5	Motor trucks; Trucking industry
Mov	Moving picture industry
Mov 2	Moving picture theaters
Mus 2	Music stores
Mus 4	Museums and art galleries
Mus 5	Musical enterprises
Mus 6	Musical instrument retailers
Nav	Naval stores (e.g., resin, turpentine) industry
New 2	Newspapers and newspaper publishers

New 3	Newspaper and magazine distributors
New 4	News agencies
Non	Non-profit organizations
Not	Notaries public
Nuc	Nuclear materials; Nuclear power plants
Nur	Nursing homes
Nur 2	Nursing service
Off	Office buildings
Off 2	Office machinery and equipment manufacturers and dealers
Oil 2	Oil industry
Oil 3	Oil distributors and jobbers
Oil 4	Oil refineries
Oil 5	Oil drilling; Oil drilling funds
Oil 6	Liquified petroleum gas
Oil 7	Oil equipment suppliers and supplies manufacturers
Opt 2	Opticians; Optometrists
Opt 4	Options; Currency options; Futures options
Pac	Meat packing industry
Pac 2	Packaging industry
Pai 2	Paint and varnish manufacturers
Pai 3	Paint and varnish wholesalers
Pai 4	Paint and varnish retailers
Pap	Paper box manufacturers
Pap 2	Paper container industry (paper bags and wrappers)
Pap 3	Paper and cardboard converters and manufacturers; Paper mills

Pap 5 Paper distributors
Par Parcel delivery service
Par 2 Parks and playgrounds
Par 3 Parking facilities
Pav Asphalt paving companies
Paw Pawnbrokers
Per Personal finance
Per 2 Personal financial planners
Pet Pet stores
Pho Phonograph record manufacturers
Pho 2 Photoengraving
Pho 3 Photographers
Pho 4 Photographic equipment retailers
Phy Physicians; Medical groups
Pip 2 Pipe lines
Pla 3 Plating industry
Pla 4 Plastics industry
Plu Plumbing and heating contractors
Plu 2 Plumbing and heating supplies wholesalers
Pol Politics and political campaigns; Political action committees
Por 2 Ports
Pot 2 Pottery industry
Pot 3 Potato chip manufacturers
Pou Poultry wholesalers and retailers
Pou 3 Poultry processing

Pow	Power resources
Pow 3	Power plants
Pre	Prefabricated house manufacturers
Pri	Printers and printing
Pro 2	Professional people; Professional corporations and associations
Pub	Publishers
Pub 2	Public relations firms
Rac	Race tracks; Racing stables; Horse racing and breeding
Rad 3	Radio apparatus manufacturers
Rad 4	Radio apparatus dealers
Rad 5	Radio and television broadcasting stations
Rai 2	Railroad car and service companies
Ray	Rayon industry
Rea	Real estate
Rea 2	Real estate management
Rea 3	Real estate companies; Real estate developers; Land development companies
Rea 4	Real estate brokers
Rea 5	Real estate investment trusts (REITs)
Rea 6	Real estate partnerships; Real estate syndicates
Ref 3	Refuse operations
Ref 4	Refrigerator dealers
Reh	Rehabilitation centers
Rel	Religious institutions
Rep	Repair shops

Res Restaurants and cafeterias
Res 2 Resorts
Ret Retirement communities (profit-making)
Ric Rice mills
Rob Robots and robotics industry
Rol Rolling mills
Rub Rubber industry
Rub 2 Rubber products manufacturers
Rub 3 Rubber proofing industry
San Sand and gravel industry
Sch Schools and colleges
Sch 2 School supplies and equipment dealers
Sci Scientific apparatus manufacturers
Scr Scrap metal industry
Scr 3 Screw machine products industry
Scr 4 Screen process printing industry
Scr 5 Screw manufacturers
See Seed trade
Sem Seminaries
Ser Service enterprises
Sew Sewerage utilities
Sew 2 Sewing supplies retailers
Shi Marinas
Shi 6 Shipbuilding
Sho Shoe repair shops

Sho 2 Shoe wholesalers and retailers
Sho 4 Shoe manufacturers
Sho 8 Shoe lace manufacturers
Sig 2 Signs and sign shops
Sil 2 Silk and silk mills
Sil 3 Silverware manufacturers
Ska Skating rinks
Ski Skiing resorts
Sla Slate industry
Sli Slide fastener industry; Zipper industry
Soa Soap manufacturers
Soc Social service agencies
Soc 2 Societies and associations - Accounting and management
Sod 2 Soda fountains
Spi Spice grinding industry
Spo Sporting goods wholesalers and retailers
Spo 2 Sports organizations
Sta Stationery manufacturers
Sta 2 Stationery retailers
Ste 2 Steam plants
Sto Stone cutting
Sto 2 Crushed stone industry
Sto 3 Stockyards
Sto 4 Stove, range and oven manufacturers
Swi Swimming pools

Syn	Synagogues
Tai	Tailors
Tan	Leather tanning industry
Tax	Taxicab operators
Tea	Teachers
Tec	Technological companies
Ten	Tennis ball manufacturers
Tex	Textile industry
The 2	Theaters and theatrical productions
The 3	Thermometer manufacturers
Thr	Thread manufacturers
Til	Tile manufacturers
Tir 2	Tire and tube industry
Tob	Tobacco industry; Tobacco wholesalers
Too	Tool manufacturers
Tou	Tourist courts and motels
Tou 2	Tourism
Toy 3	Toy and novelty industry
Tra	Trade unions - Accounting and management
Tra 2	Tractor and trailer industry
Tra 3	Premium merchandising; Trading stamps
Tra 4	Travel agencies
Und 2	Undertakers; Mortuaries; Funeral homes
Val 2	Valve manufacturers
Veg	Vegetable oil and oilseed industry

Ven Joint ventures; Venture analysis
Ven 2 Vending machine operators; Automatic merchandising
Vet Veterinarians
War Warehouses
War 2 Field warehousing; Warehouse receipts
Was Washing machine manufacturers
Wat Water resources
Wat 2 Water conditioning industry
Wel Welfare; Welfare funds
Wel 2 Voluntary welfare agencies
Wel 3 Welding supplies manufacturers and wholesalers
Wel 4 Welfare
Wha Wharves
Win Wine and wineries
Woo Woodworking industry
Woo 2 Wool and worsted industry
Woo 4 Wood distillation industry
Yar Yarn industry

(The next page is f-1.)

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255

256

257

258

259

260 General merchandising

261 Wholesale trade

262 Retail trade; Specialty stores; Shopping centers;
Discount stores

263 Department stores

264 Cooperatives (associations, societies, stores)

- 265 Mail order business; Direct mail

- 266 Factors and factoring; Consignments; Consignment sale shops; Swap shops

- 267 Chain stores; Variety stores; Supermarkets

- 268 Dry goods wholesalers and retailers

- 269 Installments

- 270 Agriculture
 - .01 Bibliographies
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 - .03
 - .04
 - .05
 - .06 Societies
 - .07 Yearbooks
 - .1 Accounting; Cost accounting
 - .2 Auditing
 - .3 Management
 - .31
 - .32
 - .33
 - .34 Stockkeeping; Inventories
 - .4 Finance
 - .41 Valuation

.42	Costs
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.44	
.45	Credit
.5	Agricultural cooperatives
.6	Taxation
.7	Statistics
.8	Law; Government regulation
.9	Miscellaneous
271	Fruit growers; Market gardening; Tree nurseries
272	Livestock
273	Poultry farms
274	Dairy farms
275	Creameries; Milk plants
276	
277	Cheese
278	Bees and honey

279 Miscellaneous (Assign first three letters of subject)
 e.g., Marketing agricultural products 279 Mar
 Rice 279 Ric
 Sugar 279 Sug
 Tobacco 279 Tob

(See below for Form divisions for 280-289)

280 Mining and metallurgy

281 Iron and steel

282 Gold and silver

283 Copper

284 Quarries and quarrying

285 Lead and tin

286 Uranium and plutonium

287 Mercury

288 Coal

289 Metals in general; Mineral deposits

Form divisions for 280-289

- .01 Bibliographies
- .06 Societies
- .1 Accounting
- .2 Auditing
- .3 Management
- .34 Stores systems; Inventories
- .4 Finance
- .41 Valuation
- .42 Costs
- .43 Depreciation
- .44 Capitalization
- .5 Taxation
- .6
- .7 Statistics
- .8 Law
- .9 Reports and statements

290

291

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(The next page is g-1.)

- 300 Government - National
- 301 Civil service; Government employment
- 302 Economic conditions (national)
- 303 Public administration
- 304 Public works; Government projects; Public authorities;
Government property
- 305
- 306 Travel regulations
- 307 Social security
- 308
- 309 National resources
- 310
- 311 Accounting; Cost accounting
- 312 Auditing

- 313 Administration; Government agencies and departments
 - .1 Government ethics
 - .2 Costs
 - .3 Purchasing
 - .4 Inspection
 - .5 Investigations of government agencies and departments
 - .6 Data processing

- 314 Finance
 - .1 Income and expenditure; Reports and statements
 - .2 Loans; Public securities
 - .3 Public debt
 - .4 Budgets
 - .5 Special appropriations including departmental and agency appropriations
 - .6 Intergovernmental

315 Government corporations

316 Research

317 Statistics

318 Law; Government regulation

319 Special countries (Divide by country. Use 311 and 312 for accounting and auditing.)

- .1 U.S. departments, agencies, bureaus and commissions, including annual reports (Divide by name of department or bureau)

- 320 States and territories - United States

- 321 Accounting; Cost accounting

- 322 Auditing

- 323 Government
 - .1
 - .2 Costs
 - .3 Purchasing

- 324 Finance
 - .1 Income and expenditure; Reports and statements
 - .2 Loans; Public securities
 - .3 State debt
 - .4 Budgets

- 325 Data processing

- 326

- 327 Statistics

- 328 Laws

- 329 Special states (Divide by state)

- 330 Counties

- 331 Accounting; Cost accounting

- 332 Auditing

- 333 Government
 - .1
 - .2 Costs
 - .3 Purchasing

- 334 Finance
 - .1 Income and expenditures; Reports and statements
 - .2 Loans; Public securities
 - .3 Public debt
 - .4 Budgets

- 335 Data processing

- 336

- 337 Statistics

- 338

- 339 Special counties (Divide by county)
 - .1 Special departments (Divide by department)

340 Municipalities
 .06 Societies

341 Accounting; Cost accounting

342 Auditing

343 Government
 .1 Charters
 .2 Costs
 .3 Purchasing
 .4 Inspection

344 Finance
 .1 Income and expenditures; Reports and statements
 .2 Loans; Public securities
 .3 Municipal debt
 .4 Budgets
 .5 Insurance

345 Data processing

346

347 Statistics

348 Law

.1 Special

349 Special cities (Divide by city)

.1 Special departments (Divide by department)

350

360

370

380

390

(The next page is h-1.)

(See below for Form divisions for 400-499)

400 Insurance; Risk management; Self insurance

405 Insurance agents; Brokers; Underwriters

410 Fire

420 Marine

430 Life; Business life

435 Actuarial science

.1 Annuities

440 Casualty; Repair and replacement;
Multiple-line; Property

450

460 Title

470 Automobile; Aircraft; Aviation

475 Dental

480 Health and hospitalization; Medicare

- 481 Accountants' group plan
- 482 Disability
- 483 Group insurance
- 490 Surety and fidelity
- 491 Accountants' liability
- 492 Business and general liability; Business continuation
- 493 Leasehold (loss of rental cost or renting other property)
- 494 Credit; Accounts receivable
- 495 Reinsurance
- 496 Use and occupancy; Business interruption; Profits
(covers profit on finished stock which has been
manufactured and is on hand at time of destruction
or damage)
- 497 Unemployment
- 498 Reciprocal
- 499 Earthquake; Flood; Hail and crop; Livestock

Form divisions for 400-499

.01 Bibliographies
.05 Directories
.06 Societies
.07 Special companies
.1 Taxation
.4 Budgeting
1 Accounting
2 Auditing
3 Management
.1 Data processing
4 Finance
5
6 Investigations
7 Statistics
8 Law (including mergers)
.1 Divide by state
9 Reports and statements

(The next page is i-1.)

(See below for Form divisions for 500-599)

500 Public utilities

510 Railroads

520 Electric and street railroads

530 Electric light and power

540 Gas - Manufactured and natural

550 Express companies

560 Water transportation; Ships and shipping; Merchant marine

570 Telephone and telegraph companies; Telecommunications

580 Waterworks

590 Miscellaneous transportation

591 Roads and highways

- 592 Waterways; Rivers; Harbors; Canals

- 593 Air transportation; Airlines; Airports; Air mail;
Aviation schools; Air taxi companies; Air freight

- 594 Motor transportation

- 595 Radio communication

- 596

- 597

- 598

- 599

Form divisions for 500-599

- .01 Bibliographies
- .06 Societies
- 1 Accounting
 - .1 Uniform classification
- 2 Auditing
- 3 Management
 - .1 Charters; Franchises
 - .2 Government ownership
 - .3 Budgeting
 - .4 Stores systems; Inventories
 - .9 Data processing
- 4 Finance
 - .1 Valuation
 - .2 Costs
 - .3 Depreciation; Amortization
 - .4 Capitalization
 - .5 Financial statements
 - .6 Rates and rate-making
 - .7 Billing
- 5 Taxation
- 6 Reorganizations
- 7 Statistics
- 8 Law
 - .1 States (Divide by state)
 - .2 Government regulation
 - .3 Opinions, decisions
- 9 Special companies (Divide by company); Reports and statements

(The next page is j-1.)

(See below for Form divisions for 600-699)

- 600 Banks and banking
 - .1 Deposit insurance; Bank deposits

- 610 Federal reserve system

- 620 State

- 630 Safe deposit companies

- 640 Savings

- 650 Clearinghouses

- 660 Trust companies and departments

- 670 Building and loan and savings associations; Loan and credit departments; Loan companies; Federal home loan banks; Industrial banks

- 680 Credit unions

- 690 Miscellaneous

- 691 Cooperative banks

- 692 Foreign countries

- 693 Labor banks

- 694 National banks

- 695 Branch and group banking; One-bank holding companies

- 696 International; Bank for International Settlements

- 697 Foreign departments; Export-import banking

- 698 Merchant banks

- 699

Form divisions for 600-699

- .01 Bibliographies
- .06 Societies
- 1 Accounting; Cost accounting
- 2 Auditing; Bank examinations
- 3 Management; Pension plans
 - .1 Investment policies
 - .2 Records retention
 - .3 Directors
 - .4 Officers
 - .5 Shareholders
 - .9 Data processing, including electronic funds transfer
- 4 Finance
 - .1 Income and expenditures; Reports and statements
 - .2 Costs
 - .3 Valuation
- 5 Taxation
- 6 Failures
 - .1 Defalcations and fraud
- 7 Statistics
- 8 Law
 - .1 Special countries or states (Divide by country or state)
 - .2 Government regulation and control
- 9 Special companies, banks and states
 - .1 Divide alphabetically by company

(The next page is k-1.)

700 Finance

701

702

703

704

705

706

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708

709

710 Money; Monetary policy

711 Coins and coinage

712 Credit; Bank confirmation letters

.1 Consumer credit - Government regulation

- 713 Foreign exchange; International finance
- 714 Money markets
- 715 Inflation; Inflation - Accounting; Current value - Accounting
- 716 Debts and debtors
- 717
- 718
- 719
- 720 Investments and securities; Investment analysis
 - .1 Foreign direct investment regulations; Foreign investment in the U.S.
- 721 Stock exchanges; Take-over bids; Tender offers; Going private; Securities act of 1933; Securities exchange act of 1934; Securities - Government regulation (e.g., SEC accounting series releases)
- 722 Loans; Government loans and grants
- 723 Securities underwriters
- 724 Stock, including stock values

725 Bonds

726 Debentures

727 Mortgages

728

729 Speculation

730 Negotiable instruments; Commercial paper

731

732 Acceptances

733 Checks

734

735

736 Bills of lading

737 Drafts

738

739

740

741

742

743

744

745

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747

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749

(The next page is 1-1.)

- 750 Taxation (in general)
 - .1 International and international double
 - .2 Tax conferences and institutes
 - .3 Tax courses (teaching of tax work); Tax research
 - .4 Tax collection and delinquency; Statistics
 - .5 Tax evasion and fraud
 - .6 Sales and use taxes (in general)
 - .7 History
 - .8 Border taxes
 - .9 Value-added tax

UNITED STATES TAXATION

- 751 General (revenue acts and regulations, including depreciation guidelines)
 - .1 Exemptions
 - .2 History
 - .3 Tax returns and forms
 - .31
 - .32
 - .33
 - .34
 - .35 Tax accounting; Accounting methods
 - .4 Tax practice (including practice before the Tax Court)
 - .5 Revision; Reduction; Postwar taxes; Tax programs; Proposals; Tax limitation; Tax policies
 - .6 Court decisions (place of courts in taxing process); Tax litigation; Tax court; Tax settlement

- .7 Administration of tax laws; Tax audits; Tax investigations
- .8 Internal Revenue Service
- .9 Effect of taxation on business; Subsidies

- 752 Double (within the United States); Intergovernmental (between states); Revenue sharing; Tax sharing

- 753 Tax avoidance; Tax saving; Tax planning

- 754 Income; Excess profits (in general)
 - .1 Individual and partnership; Averaging income; Negative income
 - .11 Withholding; Pay-as-you-go
 - .12 Community property
 - .13 Alimony; Divorce; Family income; Family transactions
 - .2 Corporations; Excess profits; Undistributed profits; Close corporations; S corporations; Accumulated earnings; Debt v. equity
 - .21 Relief provisions
 - .22 Refunds and credits
 - .23 Carry-back and carry-over
 - .24 Accumulation of surplus; Corporate distributions
 - .3 Gains and losses
 - .4 Employee benefits; Pension and annuity plans; Compensation plans
 - .5 War losses
 - .6
 - .7 Deductions; Charitable contributions; Charitable organizations; Education expense; Expense accounts

- .8 Foreign trade; Foreign corporations; Foreign income;
Foreign residents; Aliens
- .9
- 755 Inheritance; Estates and trusts; Gifts; Life insurance
proceeds
- 756 Other U.S. taxes
 - .1 Fees; License; Stamp
 - .2
 - .3 Poll
 - .4
 - .5
 - .6 Sales and use taxes; Excise taxes
 - .7 Windfall (unjust enrichment)
 - .8
 - .9 Value-added tax
- 757 Municipal (in general)
 - .1 Special cities and towns (Divide by city or town)
- 758 States (in general); Counties; Interstate commerce
 - .1 Special states (Divide by state)
- 759 Other countries (in general)
 - .1 Special countries (Divide by country)

760 Tariffs

770

780

790

(The next page is m-1.)

800 Law

810 International

811 Immigration law

812

813

814

815 Legal forms

816

817

818

819

820 Commercial law

821 Guaranty and surety law

822

- 823 Debtor and creditor law
- 824 Industrial property law
- 825 Trust receipts
- 826 Patents, copyrights, trade marks
- 827 Bar Act (American Bar Association)
- 828
- 829
- 830 Personal law
- 831 Liens
- 832 Bailments
- 833
- 834
- 835
- 836

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840 Realty law

841 Rent - Government regulation

842 Landlord and tenant law

843 Leases

.1 Accounting

.5 Taxation

844

845

846 Deeds

847

848

849

850 Contracts; Government contracts

851 Arbitration and award

852 Principal and agent

853 Lobbying

854

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858

859

860 Torts

861 Crime; Fraud; Forgery; Theft; Terrorism

862 Libel

863 Malicious prosecution

864 Professional incompetence

865 Misfeasance

866 Unauthorized practice of law

867 Negligence

868

869

870 Trials; Lawsuits; Strike suits

871 Evidence

872 Confidential communications

873 Court decisions

874 Courts; United States Supreme Court

875

876

877

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880 States - Law (Divide by state)

890 Other countries (Divide by country)

(The next page is n-1.)

900 Miscellaneous

910 Philosophy; Mnemonics; Ethics (in general)

911

912

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915

916

917 Peace

918

919

920 Religion

930 Behavioral science; Sociology; Civil rights

931 Parliamentary practice; Etiquette

- 932 Minutes

- 933 Economics; Capitalism; Socialism
 - .1 Economic development (Divide by country)
 - .2 Economic statistics (Divide by country)

- 934 International relations; International relief
 - .1 Lend-lease
 - .2 War damage claims
 - .3 United Nations

- 935 National defense; War
 - .01 War production
 - .1 Military and government service - Personnel
 - .2 Priorities and allocations
 - .21 Industrial mobilization for war; Military procurement
 - .3 War measures - Law
 - .4 Emergency facilities
 - .5 Defense training courses
 - .6 War and accountancy; Wartime operations
 - .7 Rationing
 - .8 Air-raid protection; Disasters
 - .9 Postwar planning; Reconversion; Demobilization of industry
 - .91 Surplus war property

- 936 International debt

- 937 Veterans
- 938 Commerce; Chambers of commerce; Foreign trade; Western Hemisphere trade corporations; Foreign corporations; Foreign operations - European Economic Community; Multinational corporations
- .1 Multinational corporations - Accounting;
Multinational corporations - Reports and statements
 - .2 Multinational corporations - Auditing
 - .3 Multinational corporations - Management
 - .4 Multinational corporations - Finance
- 939
- 940 Philology (English language); Writing
- 945 Communication (techniques and processes for expressing information)
- 950 Science; Navigation
- 960
- 970 Fine arts
- 980 Literature
- 981 Public speaking
- 990

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992 Biography; Accounting firms; Accounting firm groups (Divide
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