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## AICPA Library Classification Schedule, 1986 Revision, Updated through June 1990

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# AICPA Library Classification Schedule

AICPA Library Classification Schedule



American Institute of Certified Public Accountants

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AICPA

Product Code Number 001730

Enclosed you will find the 6/90 update  
edition of AICPA Library Classification  
Schedule (Binder Set).

# ACPA Library Classification Schedule

1986 Revision  
Updated through June 1990

Library Services Division

**American Institute of Certified Public Accountants**

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1211 Avenue of the Americas, New York, N.Y. 10036-8775

1 2 3 4 5 6 7 8 9 0 LS 9 9 8 7 6 5 4 3 2 1 0

## 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

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- 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
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  - .7
  - .8 Contingent
  - .9
  
- 147 Accrued liabilities
  
- 148 Fixed liabilities
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- .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; Present value
  - .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
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- .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
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  - .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

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184      Costs (statistics)

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

    .1      Basing points

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190      Mathematics

191      Arithmetic

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    .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

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- 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 Just-in-time manufacturing
  - .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; CAD/CAM
  
- 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
  
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- 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  
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- .8
- .9 Going concern; Liquidity; Solvency
  
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- 226 Reorganizations
  
- 227 Statistics; History; Financial 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; Taxation, United States - Personal holding companies
  
- 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

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.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 and tape recordings; Audio tapes and tape recordings

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
Dev	Development stage companies
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; Grain trade
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; Market research
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 Optical publishing  
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
Sec	Security services
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 manufacturers, 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

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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; Agribusiness
  - .01 Bibliographies
  - .02
  - .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
.43	
.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

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- .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

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- 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
  
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- 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)

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(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; Captive insurance
- 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

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(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; Thrift institutions
- 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

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700 Finance

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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

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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; Mortgage-backed securities; Real estate mortgage investment conduits (REMICs)

728

729 Speculation

730 Negotiable instruments; Commercial paper

731

732 Acceptances

733 Checks

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736 Bills of lading

737 Drafts

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- 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

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800 Law

810 International

811 Immigration law

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815 Legal forms

816

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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
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840 Realty law

841 Rent - Government regulation

842 Landlord and tenant law

843 Leases

.1 Accounting

.5 Taxation

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846 Deeds

847

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- 850      Contracts; Government contracts
  
- 851      Arbitration and award
  
- 852      Principal and agent
  
- 853      Lobbying
  
- 854
  
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- 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

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870 Trials; Lawsuits; Strike suits

871 Evidence

872 Confidential communications

873 Court decisions

874 Courts; United States Supreme Court

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880 States - Law (Divide by state)

890 Other countries (Divide by country)

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900      Miscellaneous

910      Philosophy; Mnemonics; Ethics (in general)

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917      Peace

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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
  - .39     Multinational corporations - Data processing
  - .4      Multinational corporations - Finance
  - .8      Multinational corporations - Government regulation
- 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

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992      Biography; Accounting firms; Accounting firm groups (Divide  
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Teachers	250 Tea
Teaching methods for accounting	107.8
Technological companies	250 Tec
Technological forecasting	201.5
Telecommunications	570
Telephone and telegraph companies	570
Telephones see also Telephone and telegraph companies 570	203.3
Television broadcasting stations	250 Rad 5
Telex see also Telephone and telegraph companies 570	203.3
Tenant and landlord law	842
Tender offers	721

Pennis ball manufacturers	250 Ten
Terminal costs	161.2
Terminology, Accounting	114
Territories and states	320
Terrorism	861
Testimony see Evidence 871	
Testing and sampling	170
Testing and sampling, Factory	204.71
Textile industry see also Clothing industry 250 Clo 2; Cotton textile industry 250 Cot 5; Elastic fabric manufacturers 250 Ela	250 Tex
Theaters	250 The 2
Theaters, Moving picture	250 Mov 2
Theatrical productions	250 The 2
Theft	861
Theft - Control	177
Thermometer manufacturers	250 The 3
Theses	107.5
Thread manufacturers	250 Thr
Thrift and savings plans	208.9
Tile manufacturers	250 Til
Timber	250 Lum
Timberlands see Depreciation, depletion and obsolescence 149.81; Forest and Forestry 250 For 2; Lumber industry 250 Lum	
Time - Idle	165.8

Time and motion study	201.2
Time management	201
Timekeeping - Office management	202.7
Tin mining and metallurgy	285
Tire and tube industry	250 Tir 2
Title insurance	460
Tobacco industry	250 Tob
see also Cigar and cigarette manufacturers	
250 Cig 2	
Tobacco wholesalers	250 Tob
Tool manufacturers	250 Too
see also Machine tool industry 250 Mac 2	
Tools	143.3
Torts	860
Tourism	250 Tou 2
Tourist courts and motels	250 Tou
Toy and novelty industry	250 Toy 3
Tractor and trailer industry	250 Tra 2
Trade	
see Commerce 938; Export and import trade	
250 Exp 3	
Trade acceptances	732
Trade associations	209
see also Accountants' societies 106; Societies	
and associations 060; Societies and associations -	
Accounting and management 250 Soc 2	
Trade union movement	207.6
Trade unions - Accounting and management	250 Tra
Trademarks and tradenames - Accounting	143.63



Trademarks and tradenames - Law	826
Trading accounts	140.4
Trading stamps	250 Tra 3
Traffic management	204.4
Trailer and tractor industry	250 Tra 2
Trailer parks	250 Mob
Training and development function	223.8
Transfer of stock	724
Transfer pricing	223.1
Transportation see also specific kinds	590
Travel agencies	250 Tra 4
Travel expenses	149.58
Travel regulations - Government employees	306
Treasurers	223.5
Treasury stock	724
Trial balance	126.1
Trials	870
Trigonometry	194
Trolley lines	520
Truck stops	250 Tru 3
Trucking industry	250 Mot 5
Trust companies and departments	660
Trust funds	143.5
Trust receipts	825
Trustees and executors	241

Trusts	241
Trusts - Taxation, United States	755
Trusts, Industrial	236
Tube and tire industry	250 Tir 2
Turnover, Labor	207.3
Twine and cord distributors	250 Cor
Typewriters	203.6
Typewritten bookkeeping	120.2



Unauthorized practice of law see also Lawyers and accountants 100.7	866
Undertakers	250 Und 2
Underwriters - Relation to accountancy profession	100.6
Underwriters, Insurance	405
Underwriters, Securities	723
Undistributed profits	205.2
Undistributed profits - Taxation, United States	754.2
Unemployment	207.3
Unemployment insurance	497
Unfair trade practices	209.2
Uniform commercial code	820
Uniform CPA examination	107.2
Uniform methods - Accounting see also specific industries	111.2
Uniform methods - Cost accounting see also specific industries	168
Unions, Trade see also Trade unions - Accounting and management 250 Tra	207.6
Unit costs	161.3
United Nations - International relief	934.3
United States Court of Appeals	875
United States Supreme Court	874
United States Tax Court	751.6
Universities see also Accounting schools 107.9	250 Sch
Unusual payments by corporations	224.7
Unused capacity	165.9

Uranium mining and metallurgy	286
Use and occupancy insurance	496
Used car dealers	250 Aut 4
Utilities	500

Vacation pay	208.6
Valuation	141.1
see also specific industries	
Value-added tax	750.9
see also specific countries 759.1	
Value-added tax - United States	756.9
Value engineering	161.8
Value for money auditing	201
Valve manufacturers	250 Val 2
Variances	
see Cost accounting 160	
Variety stores	267
Vegetable and fruit wholesalers and retailers	250 Fru 3
Vegetable oil and oilseed industry	250 Veg
see also Cotton seed and cotton seed oil	
250 Cot 9	
Vending machine operators	250 Ven 2
Ventures and venture analysis	250 Ven
Veterans	937
Veterans - Employment as accountants	103.21
Veterinarians	250 Vet
Video tapes and tape recordings	250 Aud 2
Villages	
see Municipalities 340	
Vineyards	271
Visual methods of teaching	107.8
Vocational guidance - Accountants	100.1
Voluntary welfare agencies	250 Wel 2
Voucher registers	134
Voucher systems	134



Wage stabilization	208.01
Wages and hours legislation	207.9
see also Wages, fees, salaries - Government regulation 208.01	
Wages, fees, salaries	208
Wages, fees, salaries - Accountants	208.1
Wages, fees, salaries - Executives	223.7
Wages, fees, salaries - Government regulation	208.01
see also Wages and hours legislation 207.9	
Wages, fees, salaries - Payment systems	208.8
Wages, Guaranteed annual	208.02
War - Effect on business	200.3
see also Industrial mobilization for war 935.21	
War and accountancy	935.6
War and national defense	935
War damage claims	934.2
War damage insurance	440
War losses - Accounting	149.83
War losses - Taxation, United States	754.5
War measures - Law	935.3
War production	935.01
War production - Cost accounting	161.8
Warehouse receipts	250 War 2
Warehouses	250 War
Warehousing, Field	250 War 2
Wartime operations	935.6
Washing machine manufacturers	250 Was



Waste, scrap, spoilage	165.1
Waste in industry	201.7
Watch and clock manufacturers	250 Clo
Water conditioning industry	250 Wat 2
Water resources	250 Wat
Water transportation	560
Waterways	592
Waterworks	580
Weights and measures	198
Welding supplies manufacturers and wholesalers	250 Wel 3
Welfare	250 Wel 4
Welfare agencies, Voluntary	250 Wel 2
Welfare funds	250 Wel
Western Hemisphere trade corporations	938
Wharves	250 Wha
Whiskey	
see Beverage industry 250 Bev; Distilleries	
250 Dis	
Wholesale trade	261
see also specific industries	
Windfall taxes - United States	756.7
see also Oil industry 250 Oil 2	
Wine and wineries	250 Win
Wine merchants	
see Liquor wholesalers and retailers 250 Liq	
Withholding tax - United States	754.11
Witnesses	
see Evidence 871	
Women - Legal status	813

Women in accountancy	103.3
Women in business and industry	207.4
Wood distillation industry	250 Woo 4
Woodworking industry	250 Woo
Wool and worsted industry	250 Woo 2
Word processing systems	203.6
Work-in-process - Cost accounting	161.4
Work measurement	201.2
Work simplification	201.22
Work-study programs	107.3
Workers' compensation see also Social security 307; Unemployment insurance 497	207.7
Working assets see Current assets 142	
Working capital	205.1
Working liabilities see Current liabilities 146	
Working papers	176
Writing	940



Yarn industry 250 Yar

Year

see Accounting period 119; Calendars and calendar reform 070

Yearbooks

070

see also Accountants' societies 106; Societies and associations 060



Zero defects

204.1

Zipper industry

250 sli

## AICPA LIBRARY FILING GUIDELINES

### A) File alphabetically using the following criteria:

#### 1) Main entry

e.g. Abram, Prudence B.  
Abram, Robert.  
American Institute of Architects.  
Arthur, Henry.  
Arthur Andersen & Co.  
Arthurson, James.

#### 2) Title

e.g. Briloff, Abraham J.  
Accounting conflict.  
Brilloff, Abraham J.  
Bad goodwill.

#### 3) Data of publication - oldest first

e.g. Kieso, Donald E.  
Intermediate accounting. c1977.  
Kieso, Donald E.  
Intermediate accounting. c1980.

#### 4) Series note

e.g. Commerce Clearing House.  
Individual retirement plans. 1984.  
(Individual retirement plans guide)

Commerce Clearing House.  
Individual retirement plans. 1984.  
(Pension plan guide)

Note: If the main entries, titles and dates of publication are the same, file by series.

### B) "Nothing comes before something."

e.g. De Leeuw, Frank.  
Deane, R.  
Del Cotto, Louis.  
Delacroix, J.

### C) File by what appears on the card.

e.g. Smith, J.T.  
Smith, J. Thomas.  
Smith, John T.  
Smith, John Thomas.

It does not matter whether the above examples represent four different people or four variations of one person's name. File by what you see.

D) If more than one name is given as the main entry, only consider the first when filing.

e.g. Jones, David.  
Jones, Frank and Long, Russell.  
Jones, John.

E) Ignore punctuation.

e.g. Accountants' law  
Accountant's pension  
Accountants who teach

EXCEPT

Commas after surnames separating surnames from given names.

e.g. Small, Walter.  
Small-Talbot, Joe.  
Smallovich, Larry.  
Smalls, Robert.

Dashes and hyphens separate words.

e.g. A-B-C Financial Co.  
Aaker, David.

F) File Mc as if spelled Mac.

e.g. McAllen, P.  
MacDonald J.

G) File St. as if spelled Saint.

e.g. Saint-Lambert, Michel de.  
St. Louis, Mo.  
Saint Paul

H) Acronyms are words formed from the initial letter or letters of the major parts of compound names and are written in all capitals or capitals and lower case letters, e.g. Unesco. Acronyms file as words.

e.g. Uncertainty  
Unesco  
Unit

Initialisms are groups of characters formed from the initial letter or letters of the major parts of compound names.

They are not pronounced as words. Periods separate the letters e.g. U.S.A. Each letter is considered to be a word. Initialisms are filed before other words beginning with the same letter of the alphabet.

e.g. U.E.C.  
U.S.A.  
Ueberroth, P.



I) File numerals as if they were written as words.

e.g. Accounting theory  
Accounting 20 years ago  
Accounting uses

In a chronological file, the earliest date goes first.

e.g. Exams 1961  
Exams 1962  
Exams 1965-1966  
Exams 1970-1976  
Exams 1972-1973  
Exams 1972-1975

CHECKLIST FOR CATALOGING BOOKS AND PAMPHLETS

- 1) Catalog book or pamphlet on °SNBP worksheet. Minimum required codes: °ME, °T(if not an °MET), °IM, °DT, °PG, °CL, °SL and °XP (at least one).
- 2) Check main catalog
  - a) Is this an additional copy of a previously cataloged book or pamphlet? (If so, add SL info to shelflist card and destroy °SNBP.)
  - b) Is this a new edition? (If so, note °CL, etc.)
- 3) Check shelflist
  - a) Does this volume fit logically into the collection under the class number you've assigned?
  - b) Is there a shelflist series or subdivision requiring a heading and/or label? (See separate instructions.)
- 4) Write publisher's name and address on back of °SNBP.
- 5) Write call number and edition on book or pamphlet. Cutter 250 industry numbers only on pamphlet labels and inside books for spines, not on °SNBP.
- 6) Is inside label correct after cataloging? If not, return to preparer.
- 7) Attach yellow dots to recent noteworthy books. Attach color-coded tape as required.
- 8) Record statistics.
- 9) Write call number on temporary card in main catalog and date the card in upper right corner.
- 10) Tick off reminders on top of °SNBP as you go--are all steps done?
  - a) Later, tick off "input" and "cards" after proofreading.
- 11) Place °SNBP sheets in initialed and dated folder for typing of cards.
- 12) Place cataloged pamphlets on front desk shelves for filing.
- 13) Place cataloged books in storage room for spine labels.

PROCEDURE FOR TYPING TITLES ON THE BACK OF CATALOGUE CARDS

	GIVEN ON *SNBP	TYPE ON CARD
title (no change)]	1) *XPT	the word: title
title (change final punc.)]	2) *XPT _____ .	the word: title
shortened title]	3) *XPT Tax _____ 1976.	the title up to the word indicated
title in any other form]	4) *XPT Operating cost study.	the title as given

## SHELFLIST SUBDIVISIONS ("RED HEADINGS")

Headings may be typed in red on shelflist cards to indicate:

- series
- subject subdivisions
- geographical subdivisions

Acceptable subdivisions appear on the succeeding pages. Note that most subdivisions apply only to pamphlet files, and that certain of these subdivisions require the heading to also appear on labels on the pamphlets.

The cataloger is responsible for indicating on SNBP worksheet that a "red heading" is to be typed on SL card, and for placing labels on pamphlets.

When filing shelflist cards, the red headings take precedence, followed by the author, title, etc., as usual.

\*111.1 Subdivisions

AICPA

APB opinions (set complete)

Accounting research bulletins (set complete)

Accounting research monographs (Accounting research monograph, no. )

Accounting research studies (Accounting research study, no. )

Financial report surveys (Financial report survey, no. )

Issues Papers (Issues paper, date)

Statements of position (Statement of position, no. )

(Statements of position - codification, year)

SSARS (Statement on standards for accounting and review services, no. )

FASB

Discussion memorandums (Discussion memo, date)

Exposure drafts (Exposure draft, date)

Financial accounting standards (Financial accounting standards, year)

Interim reports (Interim report, date)

Interpretations (Interpretation, no. )

Invitations to comment (Invitation to comment, date)

Proposed interpretations (Interpretation(proposed), date)

Public records (Public record, year, v. )

Research reports (Research report, date)

Statements (Statement, no. )

SFAC's (Statement of financial accounting concepts, no. )

\*170 Subdivisions

AICPA

SAP's (set complete)

SAS's (Statement on auditing standards, no.        )

(Statements on auditing standards-codification, 1-    )

\*209.5 U U.S. Small Business Administration series (some are defunct)  
Administrative management course program, topic #  
Management aids for small manufacturers, no.  
Management research summary  
Small business management series, no. , ed.  
Small business research series, no.  
Small marketers aids, no.  
Starting and managing series, v.  
Technical aids for small manufacturers, no.

\*250 Acc Subdivisions (Heading + label)

Advertising  
Annual reports

Emergency assistance plans

Engagements

Fees/financial management

Filing and indexing

Letters

MAS

Manuals

Mergers

Office layout

Organization and procedure

Partnerships

Quality review

Services (SEE ALSO MAS)

Staff

Valuation and sale



Geographical Subdivisions (Heading + label)

When the classification schedule indicates the cataloger may divide by country, state, or city, a corresponding red heading should appear on the shelflist card and on a label placed on the item (if it is a pamphlet).

Typical numbers divided geographically include:  
759.1; 117; 170.7; 106.9; etc.

Special Subject Subdivisions (Heading + label)

The classification schedule may call for division by other entities that are the subjects of cataloged monographs. These entities are then used as red headings, with labels when necessary.

For example:

319.1 U.S. departments, commissions, bureaus, etc. (Divide by name of department, etc.)  
e.g. 319.1 I, heading: Internal Revenue Service

992 Biography (Divide by last name of biographer)  
e.g. 992 T, heading: Trueblood, Robert M.

# Cat. - analytics guidelines

## acctg

adv., intermed. (right acctg?)  
selectively

conferences

encyclopedias

↓  
(~~may~~ not nec. to  
(analyze foreign)  
(adv. to link with))

## Auditing

check for industry audit-guide  
-type chapters

encycl.'s

conf's

selected chapters

## tax

conf's

if under 16 chapters use

subject headings if possible

## General encycl. & Conferences

selective if summaries  
are included, i.e. don't  
analyze summaries or  
outlines

## Readings - selective

- do not do items indexed  
already or covered regularly
- check date - current?
- if in doubt, do the  
most important (to us)  
only



A I C P A 1 0 0  
A CENTURY OF PROGRESS  
IN ACCOUNTING  
1887 1987

# INTERNAL MEMORANDUM

Date: November 19, 1987

To: Library Staff

Phone Ext.:

From: E. Behar *Ewb*

Phone Ext.:

Subject: \*250 Acc Subdivisions

---

Attached is a list of subdivisions currently used for pamphlets catalogued at 250 Acc.

The complete heading appears on the pamphlet below the call number. The Cutter appears below the heading, e.g.

\*250 Acc

MAS

P

On shelf list cards the complete heading is typed, in red, above the main entry.

\*250 Acc

MAS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

\_\_\_\_ Management Advisory Services Division. Practice and Knowledge Study.

Bibliography of MAS reference sources, by Lynn J. McKell and Kevin Stocks. New York, c1987. 1 diskette.

A June 23, 1987 2 cop.

On catalogue cards, the abbreviated form of the heading should be typed, below the call number.

\*250 Acc

MAS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

\_\_\_\_ Management Advisory Services Division. Practice and Knowledge Study.

Bibliography of MAS reference sources, by Lynn J. McKell and Kevin Stocks. New York, c1987. 1 diskette.

Library staff  
November 18, 1987  
Page Two

\*250 Acc Subdivisions .

Complete headings

Abbreviated forms

Advertising *	Advert.
Annual reports	Ann. rpt.
Engagements	Engage.
Fees/financial management	Fees
Letters	Letters
MAS	Mas
Mergers	Mergers
Organization and procedure	Org. & pro.
Partnerships	Partner.
Quality review	Q. rev.
Services	Services
Staff	Staff
Valuation and sale	Valu.

\*This includes material about how firms should conduct their advertising, marketing and public relations programs.

## AICPA Committees

Beamer  
\* 107A

Committee on Education and  
Experience Requirements of  
CPAs

Cohen  
\* 103.1 A

Committee on Auditors'  
Responsibilities

Statement of issues: scope  
and organization of the study  
of auditors' responsibilities  
1975

\* 103.1A

Report of tentative conclusions  
1977

Trueblood  
\* 150 A

Accounting Objectives Study  
Group. Report.  
Objectives of financial  
statements. 1973

Wheat  
\* 111.1A

Study on Establishing Accounting  
Principles. Report  
Establishing financial accounting  
standards. 1972

Metcalf  
\* 100 U

United States. Senate. Committee  
on Government Operations.  
Subcommittee on Reports, Accounting  
and Management  
Accounting standards  
Dec 1976

\* 111.1A

Report of the Special  
Committee on Accounting  
Standards Overload. Feb 1983

Treadway  
\* 175 A

National Commission on  
Fraudulent Financial Reporting  
October 1987

COSO  
\* 175 C

Committee of Sponsoring Organization  
of the Treadway Commission  
Internal Control - Integrated

Merjess  
\* 111.1A Accounting standards Committee,  
Inflation Accounting Steering  
Committee.  
Current cost accounting, Nov. 1976

Moss  
\* 313U United States, House of  
Representatives, Committee on  
Interstate and Foreign Commerce  
Subcommittee on Oversight and  
Investigations  
Federal regulation and  
regulatory reform Oct. 1976

Sandilands Great Britain Inflation  
Accounting Committee  
Inflation accounting

Adams CICA Special Committee to  
Examine the Role of the  
Auditor  
(CA magazine v. 3 April 1975,  
p. 33-70. Tr/ing)

Minahan - Report of the  
\* 175A AICPA, Special Advisory  
Committee on Internal Accounting  
Control. 1979.

## 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 classification 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.



# AICPA

## INTERNAL MEMORANDUM

Date: August 11, 1986

To:

Phone Ext:

From: Evelyn Behar

Phone Ext:

Subject: Cutter letters used in AICPA Library call numbers

---

Cutter letters are the suffixes added to a call number, e.g. 208.9 G, 759.1 E. They are used to keep the books of a number in order on the shelf or in the drawer, usually alphabetical. In most cases the Cutter is the initial letter of the main entry, whether it is an author, corporate body or title.

### Author main entry

160 M

MATZ, ADOLPH.

Cost accounting: planning and control, by Adolph Matz and Milton F. Usry. 8th ed. Cincinnati, South-Western, c1984. 786 p.

A Jan. 23, 1985 \$35.00

### Title main entry

208.9 E

EMPLOYEE benefits handbook, edited by Fred K. Foulkes. Boston, Warren, Gorham & Lamont, c1982. 1 v. (various pagings)

A June 14, 1983 2 cop. \$57.50

A Dec. 16, 1983 1983 update 2 cop des # 2/12

Corporate main entry

\*185 U

UNITED STATES.

\_\_\_\_ Congressional Budget Office.

Indexing with the consumer price index:  
problems and alternatives, as required  
by Public law 96-249. Washington,  
U.S. Govt. Print. Off., 1981. 123 p.

A Jan. 20, 1982 2 cop. \$7.50

In the 250s, most of the books have a three letter suffix, which occasionally includes a number.

250 Con 9

GUNNAR, PETER M.

Management of hotel and motel  
condominiums, by Peter M. Gunnar  
and Judith A. Burkhart. Ithaca,  
N.Y., Cornell Univ., School of  
Hotel Administration, c1978. 275 p.

R April 24, 1979 ref;  
A July 19, 1979 cop 2 \$19.50

\*250 Hot

LAVENTHOL & HORWATH.

Measuring performance in small  
hotels: a special analysis.  
Philadelphia, (1980). 17 p.  
(Abstract of Laventhol &  
Horwath, U.S. lodging industry,  
1980.)

G July 10, 1981; G Dec. 14, 1981 cop. 2

Con 9 and Hot are divisions for industries. The spine labels include a Cutter for the main entry. In these cases the spine labels would read 250 Con 9 and \*250 Hot.

G

L

For some call numbers criteria other than main entry are used for the Cutters. In 759.1, for example, the Cutter is the first letter of the country discussed in the book.

-----  
Portugal \*759.1 P  
ERNST & WHINNEY.  
Portugal. Cleveland, 1981. 6 p.  
(Ernst & Whinney international  
series, NOV. 1981)

G Dec. 22, 1981 2 cop. |

-----  
Supplements should have the same number as the original book.



5

CLASSIFICATION

**Periodicals**

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

Pamphlets are indicated by \*.

- 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
- \* Pamphlet file

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

- 000 General works
- 010 Bibliographies, indexes, catalogues, business sources,  
etc. (general)  
See for Accounting literature and accounting  
catalogues See 115
- 020 Dictionaries  
See also Accounting-Encyclopaedias, dictionaries,  
etc. 113 & ~~123~~
- 030 Encyclopaedias, *Handbooks*  
See also Accounting-Encyclopaedias, dictionaries,  
etc. 113 & ~~123~~
- 040 Essays, lectures, addresses, etc.  
See for Accounting See 101
- 050 Directories
- 060 Societies, associations, etc. (general and professional)  
See for Accountants' societies see 106  
Accounting and auditing of societies and  
associations see 250 Soc  
Trade associations see 209
- 061 Programs of conventions, conferences, etc. (not  
usually catalogued)
- 070 Yearbooks, almanacs (calendar)
- 080 Atlases
- 090 Manuals  
See also Organization manuals 202.6

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.