

DOCUMENT RESUME

ED 229 024

IR 050 178

AUTHOR Ostrow, Rona; Rothstein, Pauline M.
 TITLE Fundamentals of Research in Accounting. Teacher's
 Notes, Transparencies, Bibliography, Exercises.
 Teaching Packages #6.
 INSTITUTION City Univ. of New York, NY. Bernard Baruch Coll.
 Library Instruction Services.
 PUB DATE [81]
 NOTE 34p.; Thomas V. Atkins, Series Editor. For related
 documents, see IR 050 173-182 and IR 050 346-347.
 PUB TYPE Guides - Classroom Use - Materials (For Learner)
 (051) -- Guides - Classroom Use - Guides (For
 Teachers) (052)

EDRS PRICE MF01/PC02 Plus Postage.
 DESCRIPTORS *Accounting; Annotated Bibliographies; Card Catalogs;
 Check Lists; Higher Education; Information Retrieval;
 Instructional Materials; *Library Instruction;
 Library Materials; *Library Skills; Records (Forms);
 *Reference Materials; *Research Tools; Search
 Strategies; Transparencies
 IDENTIFIERS Library of Congress Subject Headings

ABSTRACT

The purpose of this bibliographic instruction package is to help a non-library instructor prepare undergraduate students to find and use books, indexes, abstracts, periodical articles, and other printed reference sources in a search for published information in many areas of accounting, including tax practice, auditing, and business management. The package is divided into two episodes which can be presented in one class session. Episode I introduces students to the different forms of literature. Episode II teaches students how to locate library materials by using the card catalog and indexes and abstracts. The package includes summaries and lists of objectives for each episode, a materials list showing all transparencies and handouts for the training session, and a suggested script for the conduct of the session. For the student, the package provides paper copies of transparencies used by the instructor; these cover information searching procedures, forms of literature, Library of Congress (LC) subject headings, catalog filing rules, the "Business Periodicals Index," and the "Accountants' Index Supplement." Also included are copies of transparencies showing a search log form and a checklist of questions for evaluating indexes and abstracts. An annotated bibliography of reference sources for students of instruction packet. (ESR)

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ED229024

Teaching Packages

Fundamentals of Research in

ACCOUNTING

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION
CENTER (ERIC)

- This document is free and intended to provide information on a wide range of subjects for the period 1960-1980.
- Most reports have been made available in microfiche format.
- Some documents are available in hard copy format. For more information, contact the ERIC Full Text Service.

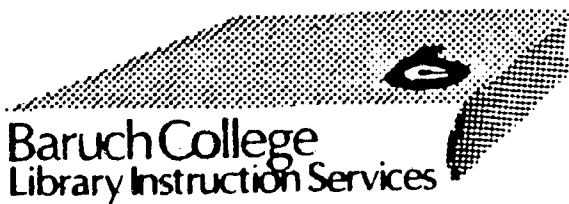
- Teacher's Notes
- Transparencies
- Bibliography
- Exercises

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Research In Accounting

Introduction

The purpose of this learning package is to help the instructor to prepare students to complete his course assignment. The scope of activities for this learning package has been limited to searches for published information for accounting students. Students will be prepared to find and use books, indexes, abstracts, periodical articles, and other printed reference sources. The learning package provides for a practical approach to finding information for many areas of accounting including tax practice, research, auditing, and business management. Students will be taught to look for sources which they can use to complete assignments in accounting courses. They can use most of these sources throughout their accounting careers.

The learning package is divided into two episodes. Episode I, Choice of Materials, introduces students to the different forms of literature. Episode II, Access to Materials, teaches students how to find and use these sources. A summary and list of objectives is provided for each episode. A materials list includes all transparencies and hand-outs for the session. A script for the Conduct of the Session is provided. In this script parentheses () are used to denote suggested instructor commentary to accompany the transparencies. You may choose to follow the script as it is or to improvise using the summary, list of objectives and transparencies. In either case, read the Conduct of the Session script first as a guide for your activities.

Episode I is designed to be taught first. Episode II is divided into two main sections: Using the card catalog to find books and using indexes and abstracts. These sections are designed so that you can teach them in any order and emphasize skills in areas you consider especially important. Examples for materials in the learning package have been selected to appeal to a wide range of students and instructors. If you would like to emphasize research on a specific kind of accounting or the use of a specific index or abstract, the library instruction services faculty will provide transparencies and instructional guides for this purpose. Please allow two weeks for production of these materials. For requests or questions about this learning package, call a member of the library instruction services faculty at Extension 3259. Episode II concludes with a review of the forms of literature. This review emphasizes the use of a variety of reference sources for beginning an information search.

The role of the instructor in the use of this learning package is crucial to its success. While a librarian can teach students how to use sources for research, he can not generate the same enthusiasm for their use as the accounting instructor can. The instructor has had extensive first hand experience using many of the sources cited. More importantly, he knows exactly what he wants his students to learn and the depth and breadth of research he expects.

This learning package can be presented in one class session. The goal of this session should be to make students aware of sources of accounting information. Most students will need many hours of practice using these sources to develop effective information searching skills.

Research in Accounting

Purpose: To learn to use published sources to find information for accounting students.

Structure:

EPISODE I: CHOICE OF MATERIALS. Discusses the different forms of material which can be used for bibliographic searching. Presents examples of appropriate times to use each form. Describes the search strategy process. Emphasizes flexibility in search strategy.

EPISODE II: ACCESS TO MATERIALS. Discusses how to find books, reference books, and indexes.

How to Find Books. Explains the use of the Library of Congress List of Subject Headings to select subject headings for use in the card catalog. Discusses the use of the card catalog to locate books in several subject areas of accounting (accounting, auditing, financial statements, etc.) Explains how this approach can be used in other libraries with different kinds of catalogs.

How to Find and Use Indexes and Abstracts. Discusses the function of indexes as location tools, sources used to find other sources. Describes the use of the Business Periodicals Index and the Accountants' Index Supplement. Provides a checklist for evaluating indexes and abstracts. Upon request detailed instruction and transparencies can be provided for any index the instructor chooses.

Materials:

This learning package includes transparencies for use with the instructional script. Copies of these transparencies can be produced and collated for distribution to students in a student materials packet.

I. Transparencies

- A. Transparency 1 - Information Searching Procedure Chart
- B. Transparency 2 - Forms of Literature
- C. Transparency 3 - Search Log Form
- D. Transparency 4 - Library of Congress (LC) List of Subject Headings
- E. Transparency 5 - Library of Congress (LC) List of Subject Headings (Related Subject Areas)
- F. Transparency 6 - Catalog Filing Rules: Books about a Subject (General)
- G. Transparency 7 - Catalog Filing Rules: Books about a Subject (Specific)
- H. Transparency 8 - Catalog Filing Rules: Books Related to a Subject
- I. Transparency 9 - Business Periodicals Index
- J. Transparency 10 - Business Periodicals Index - Citations
- K. Transparency 11 - Accountants' Index Supplement
- L. Transparency 12 - Checklist of Questions to Answer About Indexes and Abstracts

II. Lists

- A. Reference Sources for Students of Accounting
- B. Baruch College Library: A Self-Guided Tour
- C. Exercise for Accounting

Summary

I. Summary of Episode I. Choice of Materials.

- A. Objective. To introduce students to the different forms of printed source material which can be used to find information about accounting.

At the end of this episode students will be able to:

- Identify specific forms of source material.
- Describe reasons for a search strategy, an orderly procedure for collecting information.
- Explain why specific forms of material may be best for specific search questions.

B. Episode Activities:

The instructor will review the student assignment. This assignment will provide the context for all activities. Students will be given a copy of the Information Searching Procedure Chart. They will use the chart to describe the function of different forms of source material for answering many kinds of accounting questions. They will also receive a list which defines Forms of Literature. They will use a Search Log Form and a list of Reference Sources for Students of Accounting to discuss methods they can use to find information about accounting.

II. Summary of Episode II. Access to Materials.

- A. Objective. To make students aware of the skills required to locate books, reference books, and indexes to find information about accounting.

At the end of this episode students will be able to:

- Use the Library of Congress List of Subject Headings to select subject headings for his topic.
 - Use the card catalog at Baruch College Library to locate books about accounting.
 - Ask questions to locate books in any library catalog.
 - Use the Business Periodicals Index.
 - Use the Accountants' Index Supplement.
 - Use the list of Reference Sources for Students of Accounting to identify other useful indexes and abstracts.
 - Use the Checklist of Questions to Answer about Indexes and Abstracts to evaluate more than one index or abstract.
-
- Describe several forms of information books for accounting.
 - Suggest uses for specific reference books.
 - Explain how one other reference book could be used to begin the same information search.

B. Episode Activities:

The instructor will explain the use of the Library of Congress List of Subject Headings to select subject headings for accounting information. Using transparencies he will explain the filing rules for locating books in the card catalog. It is not expected that students will remember all the cataloging rules. Rather, the purpose of this section is to give them the background to begin to use the card catalog and to ask reference questions.

For some students indexes are a more effective way to begin research than the card catalog. The instructor will explain the purpose of indexes. He will use transparencies to provide instruction in the use of the Business Periodicals Index and the Accountants' Index Supplement. He will refer students to the list of other indexes and abstracts. He will use a transparency with a Checklist of Questions to Answer about Indexes and Abstracts to help students evaluate other useful indexes and abstracts.

By the end of this session, the instructor will ask students to use the list of Reference Sources for Students of Accounting to select specific reference sources to begin their assignments. He will structure this discussion of reference sources to review the different forms of literature and the methods students can use to find them. The Learning Package includes suggested questions for this purpose.

Conduct of the Session

Episode I: Choice of Materials

1. Describe your student assignment. Using this assignment as the context for learning, explain that the purpose of this session is to make students aware of the many kinds of sources they can use to find information about an accounting topic. Note that while specific examples of sources on lists to be distributed refer to materials in the Baruch College Library, they can be used as a reference point to locate the same or similar materials in other libraries.
2. Hand out collated packet of student materials.
3. Transparency 1 - Information Searching Procedure Chart.
(Many kinds of sources can be consulted for information. This chart indicates the steps you can take before consulting sources. The chart describes two kinds of sources: access tools or secondary sources and primary sources).
 - a. (Looking at the chart who can explain what an access tool is?)
 - b. (Would it be best to begin your search with an access tool or one of the sources on the right hand side of the chart? Why?)
Establish that access tools are used to locate information. The other sources contain information.
4. Transparency 2 - Forms of Literature.
The Forms of Literature list describes the sources on the right hand side of the Information Searching Procedures Chart. (Take a moment to read this list).
 - a. (What form of literature might you use to begin the information search for your assignment? Why?) Have students explain when they might use either access tools or other sources to find information about an accounting topic. Do not emphasize the card catalog at this point since it will be discussed later. If necessary explain when to use specific kinds of sources. The following list of accounting questions and the sources used to answer them is included as a guide for the instructors.
 1. Where may I find a listing of all U.S. CPA's, their educational background, and their business affiliations?
(Directory - The National Directory of CPA's)
 2. Where may I find a summary of the year's developments in accounting?
(Yearbook - Annual Accounting Review)
 3. Where may I find summaries of the accounting practices prevalent in foreign countries?
(Foreign Practice Handbook - Professional Accounting in 30 Countries)

4. Where may I find a definition of the accounting term "current asset"?

(Dictionary - Dictionary of Accounting by R.W. Estes.)

5. Where may I find out what type of accounting system is most appropriate to a particular industry?

(Encyclopedia - Encyclopedia of Accounting Systems)

6. Where may I find detailed descriptions of accounting functions, such as the preparation of consolidated financial statements?

(Encyclopedia - Accountants' Encyclopedia)

7. Where may I find out who audits the General Motors Corporation?

(Directory - Who Audits America)

8. Where may I find a list of journal articles on preparing net/worth statements?

(Index - Accountants' Index Supplement)

9. Where may I find a list of books, articles and pamphlets on computerized tax preparation systems?

(Bibliography - The Bookshelf)

- b. Explain that an information search may begin with either an access tool or another source. Emphasize that there is no right way to search for information. The important point is for students to know what they are looking for and to plan a search strategy to find appropriate information.

5. Return to Transparency 1 - Information Searching Procedure. Explain search procedure by following the left hand side of the chart:

- a. (At what point in a search would you use access tools? Why?)

- b. (When would you use other sources?) There are no right or wrong answers to these questions. For example, a student might use an index when he first consults sources. He might want to read more in an encyclopedia to redefine his problem.

6. Transparency 3 - Search Log Form. Explain the sections of the form.

- a. Ask students to use this form to plan their search for information for their accounting assignment.

- b. (Take a moment to plan your search. Who can explain the steps he might take to find information for this assignment?)

- c. (You may want to ask yourself specific questions about your accounting topic. The following sample questions may help

you to choose useful information sources when you plan your search. Try to generate your own set of search questions).

1. What statistics do I need for my topic?
2. Are there any forms or charts I can use?
3. Are specific organizations or people interested in my topic?
4. What has the Federal or state government said about my topic?
5. Are any government agencies interested in this topic?
6. What kind of historical or background information do I want about my topic?
7. Do I need current information about any aspect of my topic? Which one?

Episode II: Access to Materials

1. (You may want to begin your search for information with a book. To find books you can use the library's card catalog. How do you know under which subject heading you can find information on your topic? The Library of Congress Subject Headings List is used to determine the subject headings under which books are found in the card catalog. The same subject headings are used in the Baruch College Library catalog and the catalogs of most other college and research libraries.)

2. Transparency 4 - Library of Congress (LC) List of Subject Headings

The instructor should point out:

- a. A word or phrase in bold face is an acceptable subject heading.
- b. sa = see also the following related, more specific headings.
- c. X = heading not used.
- d. XX = related but broader heading.
- e. (The LC List of Subject Headings is arranged in alphabetical order. Look under the subject heading which seems logical to you and you should find references to the appropriate Library of Congress (LC) heading to use in the card catalog.)
- f. Accounting, a main subject heading, is in bold type. Point out the sa or see also headings. These headings refer to more specific areas of accounting. It is important to call attention to notes referring to subdivisions. In this transparency, directly under the see also reference, tax accounting, point out the subdivision note for accounting for specific industries, e.g., Dairying-Accounting. Another example of this kind of heading is Petroleum Industry and Trade-Accounting. Ask students to name other industries where they could use this subdivision heading.
- g. A "-" is used to indicate other subdivisions of the main LC heading, accounting. Examples include computer programs. This subdivision indicates that there will be catalog cards with the heading, Accounting - Computer programs.

3. Transparency 5 - Library of Congress (LC) List of Subject Headings
(Related Subject Areas)

There are many related subject headings which cover a field as broad as accounting. Encourage students to select the most specific subject

area to begin their search for subject headings. Use the two examples on this transparency, Auditing, and Financial Statements to show students how even subject headings for specific areas of accounting can be narrowed down to areas of greater specificity. Explain that with the vast amount of information available today, it is necessary to be as specific as possible to find appropriate information efficiently. It is also important, however, to discuss reasons for using broader headings when there are few sources under a heading or when background material is required.

4. (To find books in most libraries we must use a catalog. The Baruch College Library has a card catalog. Other libraries may have different types of catalogs. The New York Public Library has a book catalog. We'll spend some time describing the arrangement of the Baruch College Library catalog since most of you will be using it.)
5. Catalog Filing Rules. (Every book in the Baruch College Library is listed in the card catalog under its author, its title, and its subject. All books by the same author are grouped together. They are arranged alphabetically by title.) Catalog cards about a subject are filed according to the following rules:
 - a. Transparency 6 - Catalog Filing Rules: Books about a Subject (General)
(Books about a subject are filed under the LC subject heading for that subject. They are grouped alphabetically by author within each subject heading. At the bottom of each catalog card "Tracings" list all the subject headings assigned to a specific book. Thus, this book can be found in the catalog by looking under the subject term accounting or under the book's title).
 - b. Transparency 7 - Catalog Filing Rules: Books about a Subject (Specific)
(From the LC Subject Headings List, you saw that all subject headings have more specific divisions or headings under which you can look to locate book titles. These headings may list books by form, such as Accounting-Dictionaries, or by subject subdivisions such as Accounting-Vocational Guidance. The instructor may wish to point out that all catalog cards have tracings which suggest other subject headings.
 - c. Transparency 8 - Catalog Filing Rules: Books Related to a Subject
The instructor may wish to explain that while Accounting is the major subject heading to use to find sources for accounting information, there are many other subject headings which can be used to find information about this subject area. Books in related subject areas will not all be listed under Accounting. Transparency 8 includes sample catalog cards for sources listed under three different related subject headings: Financial Statements, Corporations-Accounting, and Petroleum Industry and Trade-Accounting. The instructor should point out the subject tracings at the bottom of each catalog card sample. He should explain how

keeping a list of these tracings along with the other subject headings he finds during the research project will result in the student's having a comprehensive list of subject headings for his subject area.

6. (The card catalog is an index to all the books in the Baruch College Library. There are specialized indexes to use for more current and a greater variety of information sources. These indexes consist of multiple book volumes. Indexes may index books, book reviews, media sources, conference papers, research studies, periodical articles, newspaper articles or government publications. The advantage of indexes is that they list in one place a wide variety of material on a subject. They are also more current than books since they may be published monthly, quarterly, semi-annually, or annually. It is important to check the date of an index. If you need information on the latest Federal tax changes, you will want to use the most current index volume.
- a. Transparency 9 - Business Periodicals Index
(Looking at the list of Reference Sources for Students of Accounting, you will see a list of indexes and abstracts. One of the most useful indexes for business information including accounting is the Business Periodicals Index. This index covers articles in most major and many minor business periodicals. It is arranged alphabetically by subject. Looking at Transparency 9, you will see the subject heading "Accounting". This heading is followed by "see also" references which refer you to other related subject headings. Headings for subject subdivisions of Accounting follow the main heading. On this page these subheadings include "Data processing," "Standards," and "Canada.") The instructor should note that citations to articles on specific subjects follow each subject heading.
 - b. Transparency 10 - Business Periodicals Index - Citations
This sample page includes three different types of citations: an author and title citation, a title citation, and a foreign article citation. For the author and title citation the instructor may point out the order of entry for the citation information (article title, authors, journal title, volume, pages, and date). It is important to note that the order of entry for bibliographic information will be the same for all articles in this index. The title citation contains all the information except the author since the author is not cited in the original article. The foreign article citation is given as an example of a specialized type of article. Students should be instructed to read article citations carefully for all information. In this foreign article citation, for example, the information refers to Australia. Students interested in accounting standards in the United States might not find this article useful. The instructor should point out the parts of each of these citations. He should make sure that students understand the placement order of the citation

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sections since students can not be expected to recognize the names of journals or authors. An index to abbreviations of periodicals indexed is included in each volume of the Business Periodicals Index. Students should be encouraged to use this index to identify the complete titles for periodicals listed in the index citations.

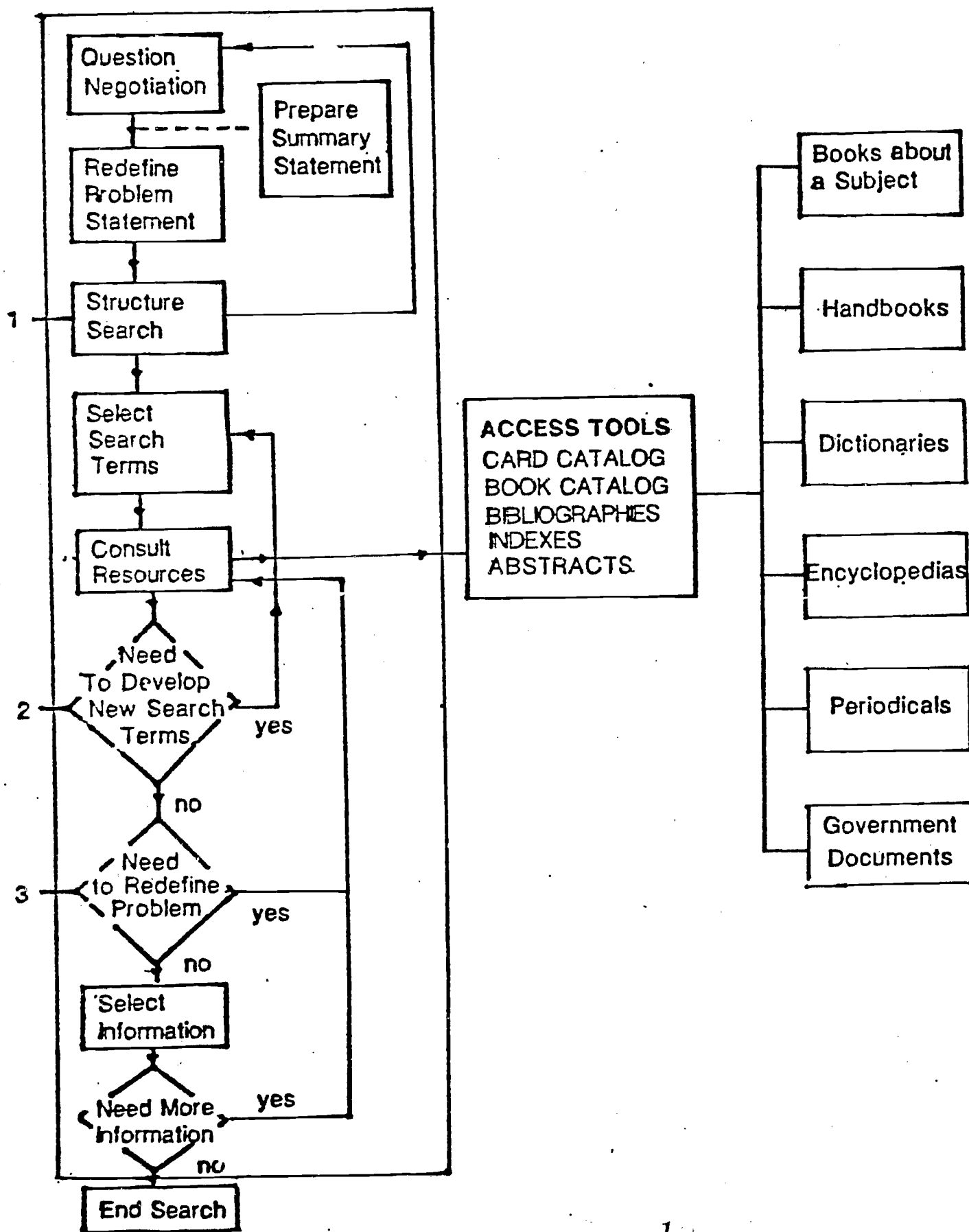
- c. Transparency 11 - Accountants' Index Supplement
The Accountants' Index Supplement is a comprehensive index to English language books, pamphlets, government documents and articles on accounting and related fields of auditing, data processing, financial management, investments, management and taxation. It lists sources by author and title as well as by subject. (Looking under the subject heading, Accounting Research, as shown on this transparency, you will notice the words see also which refer you to other possible subject headings. The first citation described is a title citation. It also describes the edition, place and date of publication as well as the number of pages. The small number in brackets at the end of the citation is the call number for the publication in the AICPA library. All materials indexed in this index are available in the AICPA library. The second citation is for a journal article with an author and a title). The instructor should point out the information in the citation. The third citation on this page is for a symposium presentation. Point out the author, article title, publication title, place, date and pages for this citation.

7. Transparency 12 - Checklist of Questions to Answer about Indexes and Abstracts.

- a. (While you can use the Business Periodicals Index or the Accountants' Index Supplement, other indexes and abstracts on the list of Reference Sources for Students of Accounting may be useful to you. Each index and abstract journal is unique. It is difficult to describe one method for searching all indexes and abstract journals. It is helpful, however, to examine each index or abstract journal you decide to use before you attempt its use. This is a checklist of questions you should ask about each index or abstract journal you use. Not all questions apply to all sources).
- b. (Let's apply some of these questions to the Business Periodicals Index. The instructor may wish to refer to Transparency 9 or Transparency 10 to answer these questions. If time is short, the instructor should choose several questions from the list for illustrative purposes. The instructor may wish to borrow sample volumes of the Business Periodicals Index from the library for this purpose.
- c. (Select one other index or abstract from the list of indexes and abstracts in Reference Sources for Students of Accounting. Why do you think it would be useful for finding information about your product?) The instructor may wish to use this question to elicit information from the students about all the appropriate indexes and abstracts.

8. (At the beginning of this session we talked about the many different forms of literature. The list of Reference Sources for Students of Accounting includes specific examples of many forms of literature. Take a moment to look through it.)
 - a. (Who can describe one reference book which might be useful for this accounting assignment?) Try to elicit enough student answers to describe and discuss a number of specific reference works. Describe specific reference sources which have been especially useful to you in writing your dissertation, preparing a lecture, doing an accounting assignment or researching a paper. You may want to borrow several sources you consider important from the library.
 - b. The following questions may be used to encourage student discussion of reference sources. (Who can choose one reference book to begin an information search? Is there another book you might use to find the same or similar information?) Try to encourage students to use different approaches to finding information. Emphasize the variety of reference materials available.
9. Location of reference materials in the Baruch College Library. The packet of student materials includes the publication Baruch College Library: A Self-Guided Tour. Tell students about this tour. Encourage them to ask the reference librarians for help in finding information sources.
10. An Exercise for Research in Accounting is provided as an optional student assignment. However, the best evidence that students have learned to use accounting sources is the quality of the research they do for their class assignment. Students should be encouraged to use the Search Log Form, Transparency 3, and to submit it with their class assignment.

Information Searching Procedure



Forms of Literature

Books

The most familiar form of literature is the book. A single volume or book is known as a monograph.

Reference Books

Some books are considered reference books because they are designed by their arrangement and treatment to be consulted for specific information rather than to be read consecutively.

Directories

Provide an alphabetical or classified list (as of names and addresses). They may contain biographical and/or organizational listings.

Encyclopedias, Handbooks, Dictionaries, and Yearbooks are reference books. They are usually consulted for concise, factual information. They are a good place to begin an information search. Encyclopedias and Handbooks often include bibliographies. Yearbooks are published annually as reports of statistics or facts.

Bibliographies are lists of publications (books, articles, reports, documents, dissertations) selected and organized around a subject area or theme. These lists may be limited by the specificity of the subject scope, the dates or the type of material covered.

Dissertations or Theses are research papers written in partial fulfillment of an advanced degree. These academic papers compiled by one researcher are often valuable for research in the same subject field.

Periodicals include magazines and journals such as the Journal of Politics. A periodical is a publication issued at regular time intervals and intended to be continued indefinitely.

Indexes provide, in one place, references to works in specific subject areas or works by specific authors. Indexes are often in multiple volumes and cover long periods of time. They are used to locate bibliographic information about journal articles, books, essays and dissertations. All indexes are not the same in structure. Indexes may provide for subject, author, title, time period or other types of access. Instructions on how to use an index usually appear in the first pages of the index.

Abstracts may be included as part of indexes or they may be separate publications. They provide summaries of articles, reports, books, and other forms of published material.

Government Documents include any publications originating in or printed with the authority and expense of any office of a legally organized government. State, Federal and foreign governments as well as the United Nations publish material on many subjects. Some government documents are periodicals. Others are books or pamphlet.

Atlases include any volumes of tables, charts or plates that systematically illustrate a subject: political parties. Bound collections of maps are also atlases.

Search Log Form

1. Write a one sentence topic statement _____

2. List sources for background reading.

3. Use the card catalog. Find books.

4. Use indexes. Find Articles

Indexes: _____

Articles: _____

Note: You may do three or four first.

Transparency 3

Library of Congress (LC)

List of Subject Headings

Accounting (Indirect)

sa Accounting and price fluctuation

Accounts receivable

Amortization

Auditing

Bookkeeping

Cost Accounting

Depreciation

Financial statements

Fiscal year

Income accounting

Liabilities (Accounting)

Municipal finance - Accounting

Tax accounting

subdivision Accounting under names of
industries, professions, trades, etc.,

e.g. Dairying-Accounting:

Corporations-Accounting:

sa - see the following related more
specific headings

x - heading not used

xx - related but broader heading

x Financial accounting

Small business-Accounting

xx Arithmetic

Auditing

Bookkeeping

Controllership

-Computer programs

-Study and teaching

x Bookkeeping - Study and teaching

-Underdeveloped areas

See Underdeveloped areas-

Accounting

Accounting and inflation (Finance)

See Inflation (Finance) and accounting

Accounting and price fluctuations

x Price fluctuations and accounting

xx Accounting

Prices

Accounting departments (Indirect)

xx Management

Accounting interns

See Accounting-Study and teaching

(Internship)

Transparency 4

Library of Congress (LC) List of Subject Headings (Related Subject Areas)

Auditing

sa Accounting
Auditing, Internal
Disclosure in accounting
Financial statements
Tax auditing

xx Accounting
Bookkeeping
Controllership

Auditing, Internal (Indirect)

sa Controllership
x Auditing-Internal control
Internal auditing

xx Auditing

Auditing, Legislative

See Legislative auditing

Auditing, Tax

See Tax auditing

Financial Statements (Indirect)

sa Accounts receivable
Disclosure in accounting
Line of business reporting
subdivision Accounting under special
subjects, e.g. Insurance, Life --
Accounting: Universities and
colleges -Accounting

x Balance sheets
Profit and loss statements

xx Accounting

Auditing

Bookkeeping

sa - see the following related more
specific headings

-x - heading not used

xx - related but broader heading

Financial statements, Consolidated

x Combined financial statements
Consolidated financial statements

xx Holding companies-Accounting

Financial statements, Interim (Indirect)

x Interim financial statements
Interim statements, Financial

Financial statements, Unaudited (Indirect)

x Unaudited financial statements

Transparency 5

Catalog Filing Rules

Books about a Subject

(General)

ACCOUNTING

HF
5635
G772
1980

Granof, Michael H.
Financial accounting : principles and
issues / Micheal H. Granof. -- 2d ed.
-- Englewood Cliffs, N.J. : Prentice-
Hall, c1980
xi, 686 p.

1. Accounting. I. Title

/
tracings

Transparency 6

Catalog Filing Rules

Books about a Subject

(Specific)

Ref
HF
5621
E77

ACCOUNTING--DICTIONARIES.

Estes, Ralph W.
Dictionary of accounting / Ralph
Estes -- Cambridge, Mass. : MIT Press, (1981)
161 p.

1. Accounting--Dictionaries.

I. Title

tracings /

HF
5635
C225
1977

ACCOUNTING--VOCATIONAL GUIDANCE.

Carey, John L., 1904
Getting acquainted with accounting /
John L. Carey, K. Fred Skosen. --2d ed.
-- Boston : Houghton Mifflin, c1977.
xiii, 170 p.
Bibliography: p.165-170

1. Accounting. 2. Accounting --
Vocational guidance I. Skosen, K.
Fred, joint author. II. Title

tracings /

Transparency 7

Catalog Filing Rules

Books Related to a Subject

FINANCIAL STATEMENTS.

HF
5681
B2
S553

Smith, Jack L.
Accounting for financial statement
presentation / Jack L. Smith, Robert M.
Keith. New York : McGraw-Hill, c1979.
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see also Accounting - Principles and standards
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title — American Institute of Certified Public Accountants. Index
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author — Ashton, Robert H. Students as surrogates in behavioral ac-
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and Sandra S. Kramer Journal of accounting research

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author — Bedford Norton M. Impact of a priori theory and research
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Symposium 1st Durham, N.C., 1975 Impact of account-
ing research. Durham 1978 p. 2-31) (102D)

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place date pages AICPA accession number

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Checklist of Questions to Answer about Indexes and Abstracts

1. What specific subject areas are covered?
2. Does the index or abstract include instructions for using it?
If so, where?
3. Is there a list of the specific primary sources indexed or abstracted? If so, where?
4. Is there a list of abbreviations used? Where?
5. Is there a list or thesaurus of the specific terms (subject headings or key words) used by the index or abstract? Where?
6. How often is the index or abstract issued?
7. Are there cumulations? How often?
8. If an index, how are the citations entered? By author? Title? Subject? Other?
9. If an abstracting journal, how are the abstracts arranged? In a classified order? Alphabetical order? By accession number? Other?
10. If an abstracting journal, what type of indexes are included, if any? Author? Title? Subject? Geographic? Corporate? Other?
11. What types of material are indexed or abstracted? Journals, books, government publications, proceedings, other?
12. What is the language of the material covered? English only? Foreign languages?
13. Is the material covered technical and research oriented or popular? Or both?
14. Are there any other special or unique features?

Reference Sources for Students of Accounting

This list is organized by form and subject. The forms of literature listed included bibliographies, encyclopedias, dictionaries, directories, handbooks, yearbooks, indexes and abstracts and journals. There are also listings for sources on foreign practice, sources on standards, and specialized accounting services.

BIBLIOGRAPHIES

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Z (Management Information Guide, 18). Detroit: Gale Research
7164 Co., 1970.
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- REF Vargo, Richard J. The Author's Guide to Accounting and
Z Financial Reporting Publications. Rev. ed. Arlington, Texas:
7164 Department of Accounting - Continuing Education, College of
C81 Business Administration, University of Texas at Arlington, 1978.
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HF Editorial Staff, Jerome K. Peskow, ed. Englewood Cliffs, N.J.:
5635 Prentice-Hall, 1976. 3 volumes.
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- REF Prentice-Hall, Inc. Accountants' Encyclopedia. Englewood Cliffs,
HF N.J.: Prentice-Hall, c1962. 4 volumes. Arranged by subject
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- REF Prentice-Hall, Inc. Encyclopedia of Cost Accounting Systems.
HF Englewood Cliffs, N.J.: Prentice-Hall, c1963. 3 volumes.
5686 Alphabetically arranged. Index in vol. 3. Consecutive numbering
C8 throughout. Cost accounting for particular industries emphasized.
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DICTIONARIES

- REF Davidson, Sidney. Accounting: The Language of Business.
HF 3rd ed. Glen Ridge, N.J.: T. Horton Pub. Co., c1977.
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- REF Estes, Ralph W. Dictionary of Accounting. Cambridge, Mass.:
HF M.I.T. Press, 1981.
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- REF Kohler, Eric Louis. A Dictionary for Accountants. 5th ed.
HF Englewood Cliffs, N.J.: Prentice-Hall, 1975.
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- REF Pixley, Francis W. The Accountant's Dictionary. 3rd ed.
HF London: New Era Pub. Co., 1936. 2 vols. Lengthy definitions.
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- REF Thesaurus of Accounting and Auditing Terminology. New York:
HF Price Waterhouse, 1974.
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DIRECTORIES

- REF American Institute of Certified Public Accountants. Accounting
HF Firms and Practitioners. New York: A.I.C.P.A., 1950 - Annual
5616 roster of members.
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- REF The Association of Certified Accountants. List of Members.
HF London: The Association, 1974/5 - Roster of British Certified
5601 Accountants.
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- REF National Directory of Certified Public Accountants and Accounting
HF Firms. 1st ed. Princeton, N.J.: P. Norback Pub. Co., 1981.
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- REF Who Audits America. Menlo Park, California: Data Financial Press,
HF 1st ed. - 1976-
5616 Leading American companies and their external auditors.
U5 Lists also leading auditing firms in the U.S. by rank.

HANDBOOKS

- REF Casey, William J. Accounting Desk Book: The Accountants'
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C33 edited by William H. Behrenfeld.
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- REF Connor, Joseph E. and Burnell H. Devos Jr., eds. Guide to
HF Accounting Controls: Establishing, Evaluating and Monitoring
5686 Control Systems. Boston: Warren, Gorham & Lamont, c1979.
C7 Looseleaf. Handbook of control objectives and procedures.
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volumes contained in looseleaf binder.
- REF Handbook of Modern Accounting. Sidney Davidson, ed. 2nd ed.
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- REF Lipkin, Lawrence. Accountant's Handbook of Formulas and
HF Tables. 2nd ed. Englewood Cliffs, N.J.: Prentice-Hall, 1973.
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- REF Taylor, Donald H. Handbook of Mathematical and Statistical
HF Techniques for Accountants. Englewood Cliffs, N.J.:
5691 Prentice-Hall, c1977.
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- REF Modern Accounting and Auditing Checklists. Eds. Margaret Loscalzo
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M58 Representative checklists covering a wide range of corporate
1981 and professional accounting situations. To insure that all
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- REF Wixon, Rufus et al, eds. Accountants' Handbook. 5th ed.
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YEARBOOKS

- CIRC. Accounting Trends and Techniques. New York: A.I.C.P.A., 1947/48 -
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5681 600 stockholders' reports.
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A56 Annual overview of the most important developments in accounting.
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- REF American Institute of Certified Public Accountants. Professional
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- REF Financial Accounting Standards: Original Pronouncements.
HF Chicago: Published for the F.A.S.B. by Commerce Clearing House.
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- REF APB Accounting Principles. Chicago: Commerce Clearing House for
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5616 Brings together the opinions and statements of the Accounting
U5 Principles Board, the Accounting Research Bulletin, etc.
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REF Ernst & Whinney. Financial Reporting Developments. Cleveland:
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5681 Interpretations of FASB statements and other FASB documents.
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Table 2D Accountants' Index Supplement. New York, A.I.C.P.A., 1920 -
REF (1920: original volume; 1921-date: supplements)
Z The index to the A.I.C.P.A. Library. A subject/author index to
7164 English language periodicals, also lists books, pamphlets, and
C81 government documents by author, title and subject. Dictionary
A5 format. Full citations given with each entry. Lists journal
Suppl. and book publishers with addresses. All items available for loan
from A.I.C.P.A.

Table 3C Business Periodicals Index. New York, Wilson Pub. Co.,
1958 - date. Baruch Library has v. 1 1958-date.

Table 2D Commerce Clearing House. Accounting Articles. (Topical Law
REF Reports). Chicago: CCH, 1963 -
Z Describes accounting articles published in accounting and
7164 business periodicals, books and pamphlets. Articles are arranged
C81 by accounting area and indexed by author and topic. Includes
C783 published workshops, institutes and books. Cumulative index in
current articles section should be checked in addition to main
index. Gives full citations and abstracts.

Table 2D Commerce Clearing House. Federal Tax Articles. Chicago: CCH, 1969 -
REF Articles arranged by sections of the Internal Revenue Code. Covers
KF all Federal taxes: income, estate, gift, excise, and employment.
6335 Indexed by topic and author. Cumulative index to current
A6 articles. Descriptions of Federal tax articles, comments and
C58 notes published in legal, accounting, tax, and other periodical
1969 and professional journals.

REF Index to Accounting and Auditing Technical Pronouncements.
Z New York: A.I.C.P.A., 1980, 1981.
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JOURNALS

The following list includes some useful journals for research in accounting. Use the indexes and abstracts in this reference list to identify other useful journals. Use the Periodicals Catalog and the Periodicals List in the Baruch College Library to locate specific journal issues.

Abacus: a Journal of Accounting and Business Studies. Sydney, Australia: Sydney University Press, 1965- semi-annual. Baruch has: v.1- 1965-

The Accountant. London: Gee & Co., 1874- weekly. Baruch has: v. 14-2
& v. 24- 1898-

Accountants Digest. Syracuse, N.Y.: Germain Pub. Co., 1935- . Baruch
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A digest covering accounting on an international basis. Includes the official standards of the FASB, the International Accounting Standards Committee, etc.

Accounting and Business Research. London: Institute of Chartered Accountants in England and Wales, 1970- . Baruch has: v. 7- Winter, 1976-
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Accounting Review. Sarasota, Fla.: American Accounting Assn., 1926-
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CPA Journal. New York: New York State Society of Certified Public Accountants, 1930- monthly. Baruch has: v. 42- 1972- .

Internal Auditor. Altamonte Springs, Fla.: Institute of Internal Auditors, 1944- bi-monthly. Baruch has: v. 9- 1952- .

Journal of Accountancy. New York: American Institute of Certified Public Accountants, 1905- monthly. Baruch has: v. 1- 1963- .

Journal of Accounting Research. Chicago: Institute of Professional Accounting, 1963- semi-annual. Baruch has: v. 1- 1963-.

Management Accounting. New York: National Association of Accountants. 1919-
monthly. Baruch has: v. 47- Sept., 1965- .

Taxes: the Tax Magazine. Chicago: Commerce Clearing House, 1923- .
Baruch has: v. 16- 1938-.

Exercise for Accounting

1. Write your research topic statement here. Use one sentence.

2. Locate background reading for your topic. Use Reference Sources for Students of Accounting.

Bibliographic citation(s) for background reading: _____

3. Use the Library of Congress List of Subject Headings to select at least two subject terms for your information search.

1. _____ 2. _____

4. Use the card catalog on the 7th floor of Baruch College Library to locate books. List the call numbers and full bibliographic citations for two books you locate.

Book 1

Book 2

Call number:

Author(s):

Title:

Publisher:

Date:

5. Find one source for a specific fact or statistic on your accounting topic.

Bibliographic citation: _____

What did you find out about your topic? _____

6. Use one index to find at least two periodical or newspaper articles about your product.

Periodical Index: _____

Article 1

Article 2

Article author:

Article title:

Journal name:

Journal date:

Page numbers:

7. Go back to question number 1. Do you want to change your topic statement? Why? Why not?