Accounting Updated 6-8-2017

Business Resource List

Complied by Stuart Gibbs, Business Librarian

Send questions to reference@libraryvisit.org

Job Outlook

Occupational Outlook Handbook (Dept. of Labor)
http://www.bls.gov/ooh

Accountants and Auditors

Accountants https://www.onetonline.org/link/summary/13-2011.01

Auditors https://www.onetonline.org/link/summary/13-2011.02

Bookkeeping, Accounting, and Auditing Clerks
https://www.onetonline.org/link/summary/43-3031.00

Budget Analysts
https://www.onetonline.org/link/summary/13-2031.00

Databases from Libraryvisit.org (Must have a Public Library of Youngstown and Mahoning County Card)

Business Insights: Global
News stories from around the world

Business Source Premier
SWOT Analysis of Publicly Traded Companies, Business News

Demographics NOW
Demographic information
Age by Sex Comparison
Consumer Expenditure Comparison
Daytime Population Comparison
Household Comparison
Population Comparison

Gale Directory Library
Associations, Trade shows

Gale Virtual Reference Library
Industry Reports, Business Plans

Mergent Intellect
Global companies (Suppliers, Distributors, Competition)

ReferenceUSA
Industry Maps, Competition
Websites
Suppliers http://www.thomasnet.com

Local Help/Resources
Mahoning Valley is for Entrepreneurs

And much more available in Small Business Resource Center-keyword ‘accounting’ –tab over to Directories- and click on refine search –click on ‘Sourcebook’ under publication format and click go.

Accounting

Filings
EDGAR (SEC Filings & Forms)
SEC database of company filings. Click "Search" for company filings.
Mergent Microfiche
Mergent Archive (Database)

Corporate Reports Online: Browse by Company
http://www.library.upenn.edu/cgi-bin/corprep/recordList?action=&type=browsebycompany&firstletter=A-D

Handbooks and Dictionaries
Accounting, Business Studies and Economics Dictionary
Accounting Terminology Guide (New York State Society of CPAs)
Auditing Glossary of Terms
Glossary of Accounting Terms, Acronyms, and Abbreviations (AICPA)

Key Journals
Accounting Review in Business Source Premier
Journal of Accounting Research in Business Source Premier
The Journal of Finance in Business Source Premier
The Journal of Financial and Quantitative Analysis in Business Source Premier

You can also consult the Digital Accounting Collection at the University of Mississippi for a large collection of historical accounting journals and documents.

Standards and Regulations
Sarbanes-Oxley (SOX) legislation
Spotlight on Sarbanes-Oxley Rulemaking and Reports
http://www.sec.gov/spotlight/sarbanes-oxley.htm

Standards - United States
These organizations set accounting, auditing, and other standards and are excellent starting points when searching for accepted practices and procedures in accounting and auditing.
AICPA: American Institute of Certified Public Accountants issues auditing and other standards for the profession, most particularly the Statements on Auditing Standards (DANA, KILMER REF HF 5667 .A546).
FASAB: Federal Accounting Standards Advisory Board.
FASB: The Financial Accounting Standards Board sets authoritative standards for the US private sector. FASB Standards and Interpretations are now available online, and also in print. (CAMDEN, DANA, KILMER REF HF 5616 .U5 F552)
Emerging Issues Task Force (EITF) materials are available online from June 2004 onwards.
IMA: Institute of Management Accountants publishes Statements on Management Accounting, many of which are available in print.
PCAOB: Public Company Accounting Oversight Board was created by the Sarbanes-Oxley Act of 2002 and establishes auditing and related attestation, quality control, ethics, and independence standards and rules to be used by registered public accounting firms. Standards are available online and on CCH's SEC: Securities and Exchange Commission administers and enforces the securities laws of the United States including issuing rules and releases regulating financial reporting of public companies. EDGAR documents available at this site.

Standards - Rest of the World
ASB: Accounting Standards Board (United Kingdom).
CICA: Canadian Institute of Chartered Accountants supports the setting of accounting, auditing and assurance standards for business, not-for-profit organizations and government. It issues guidance on control and governance, publishes professional literature, and represents the CA profession nationally and internationally.
IASB: International Accounting Standards Board (part of the IFRS Foundation) is the leading promulgator of international accounting standards. Summaries of IASB Standards are also available on their Website. Further information about IASB Standards and other documents are available through the IAS Plus site maintained by Deloitte Touche, including the Use of International Financial Reporting Standards by Jurisdiction (countries around the world).
IFAC: International Federation of Accountants also issues international standards for Auditing and Assurance, Accounting Education, Ethics standards for accountants, and Public Sector accounting

Taxes
General Tax Information
IRS Tax Code
IRS Tax Statistics
Statistics of Income Bulletin - The SOI Bulletin is issued quarterly and "provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed."
Audit Techniques Guides
IRS Forms and Instructions
https://apps.irs.gov/app/picklist/list/formsInstructions.html

Tax Policy Center
http://www.taxpolicycenter.org/taxfacts/
Tax Foundation provides information on tax policies and tax rates. Data can be downloaded in PDF or as an Excel spreadsheet. Some of the most useful data includes:
http://taxfoundation.org/

Historical Corporate and Personal Income Tax Rates by Country
U.S. Federal Individual Income Tax Rates History, 1862-2013 (Nominal and Inflation-Adjusted Brackets)
State Individual Income Tax Rates, 2000-2014
http://taxfoundation.org/article/state-individual-income-tax-rates
Facts & Figures 2013: How Does Your State Compare?
http://taxfoundation.org/article/facts-figures-2013-how-does-your-state-compare
KPMG's Corporate and Indirect Tax Rate Survey 2014
PricewaterhouseCoopers Worldwide Tax Summaries
World Development Indicators from the World Bank

- Select Country
- Select Series. [Search: tax]
- Select Time

State Taxes
Federation of Tax Administrators (FTA)
http://www.taxadmin.org/fta/rate/default.html
U.S. Census Bureau - State Government Tax Collections
http://www.census.gov/govs/statetax/index.html

International Accounting
International Federation of Accountants (search engine for accounting documents by IFAC)
http://www.ifacnet.com/
International Federation of Accountants
http://www.ifac.org/
International Financial Reporting Standards Foundation
http://www.ifrs.org/Pages/default.aspx

Information Servers Online Resources
Rutgers Accounting Web
Accounting Education
Accounting Hall of Fame
Accounting Today - tools and resources for the tax and accounting professional.
AuditNet
CPAClass
CPAnet
IFACnet - search engine from the International Federation of Accountants
SmartPros Accounting - portal to current resources
Tax and Accounting Sites Directory
Tax History Project
Tax and Customs Policy and Administration - an international perspective from the World Bank.
Valuation Resources

Government Online Resources
Accounting and Financial Reporting Guidance from the U.S. Securities and Exchange Commission, includes Staff Accounting Bulletins
Central Accounting Reporting System (formerly: Governmentwide Accounting and Reporting Modernization, U.S. Department of the Treasury)
FinCEN (Financial Crimes Enforcement Network)
Government Accountability Office (GAO) formerly the General Accounting Office
Internal Revenue Service: Official site with the Internal Revenue Code, forms, publications, regulations and information for tax professionals.
The Joint Committee on Taxation is a nonpartisan committee of the United States Congress, with an experienced professional staff of economists, attorneys, and accountants, that assists Members of both houses of Congress on tax legislation.
U.S. Chief Financial Officers Council (CFOC)
United States Tax Court: Tax Court and Memorandum Opinions from September 1995.
Professional Associations

- Academy of Accounting Historians
- Accreditation Council for Accountancy & Taxation
- American Accounting Association
- Association of Latino Professionals in Finance and Accounting
- American College of Forensic Examiners International
- American Institute of Certified Public Accountants
- American Institute of Professional Bookkeepers
- American Society of Women Accountants
- American Woman’s Society of Certified Public Accountants
- Appraisers Association of America
- Association for Financial Professionals
- Association for Management Information in Financial Services
- Association of Certified Fraud Examiners
- Association of Chartered Accountants in the U.S.
- Association of College and University Auditors
- Association of Credit Union Internal Auditors
- Association of Government Accountants
- Association of Local Government Auditors
- Association of Public Pension Fund Auditors
- Bank Administration Institute
- Beta Alpha Psi
- CPA Network
- Federation of Schools of Accountancy
- Financial Accounting Standards Board (FASB)
- Financial Executives Institute
- Financial Managers Society
- Government Finance Officers Association
- Governmental Accounting Standards Board (GASB)
- Healthcare Financial Management Association
- Information Systems Audit and Control Association
- Institute of Internal Auditors
- Institute of Management Accountants
- Insurance Accounting and Systems Association
- International Federation of Accountants
- IT Financial Management Association
- National Academy of Public Administration
- National Association of Black Accountants
- National Association of Certified Valuation Analysts
- National Association of Personal Financial Advisors
- National Association of Small Business Accountants
- National Association of State Auditors, Comptrollers and Treasurers
- National Association of State Boards of Accountancy
- National Association of State Budget Officers
- National Society of Accountants
- National Society of Accountants for Cooperatives
- Society of California Accountants
- Society of Financial Examiners
- Society of Financial Service Professionals
- XBRL Extensible Business Reporting Language

Job Boards
Accounting Career Network
Accounting Jobs Today
Accounting.com
Big4.com
CareerBank.com
(Accounting, Finance, and Banking)
COST Job Bank
(Council on State Taxation)
CPA Career Center
(AICPA)
eFinancialCareers
eTaxJobs
iHireAccounting
IMA Career Center
(Institute of Management Accountants)
TaxTalent Job Board

Guides
Start with the Accounting Degree Guide for information on accounting specialties, programs, careers, and jobs. You can also consult Accredited Online Accounting Degree Guide.

Students & Educators - scholarship applications, student membership, student resume database, careers in accounting, from the NJ Society of CPAs. The NJSCPA also provides a guide to Careers in Accounting.
The Occupational Outlook Handbook has sections on
Accountants and Auditors
Budget Analysts
Financial Examiners
Insurance Underwriters
Loan Officers
Tax Examiners

Directories
CPA Directory search for CPA's by many criteria
ReferenceUSA

Snapshots
For a quick profile of a public company's financial position, use one of the following:
Google Finance
Hoover's Online
Reuters Stocks
Yahoo! Finance

Analysts Reports
Value Line and Value Line Historical Reports is a comprehensive source of information and advice on approximately 1,700 stocks in 97 industries on U.S. stock markets. (Print only –Main Library Access, parts of Value Line at Austintown, Canfield, Boardman, and Poland)

Organizational Charts
The Official Board offers charts for "the world's 20,000 largest corporations" (registration required)
CogMap is an organizational chart wiki for companies and organizations. Do note that the information is self-reported and almost anyone can edit the content.
More detailed charts of large corporations are available for purchase from The Conference Board.

Diversity Profiles
Profiles in Diversity Journal includes many articles featuring developments and innovations in the Corporate Sector. Summaries of Corporate Diversity Programs are available from Vault.com And there's The Diversity Inc. Top 50 Companies for Diversity.

IPO
Basic information on a company's initial public offering (IPO) may be found at NASDAQ Initial Public Offerings and the New York Stock Exchange IPO Center.

Company Profiles
On the Web, insider trading reports by company or insider name are available, with a six-month delay, from SECFrm4.com
One freely-accessible online resource that offers information on a public company's suppliers, competitors, and customers by product segment or company division is CSI Market.

Company Identifiers
To facilitate financial transactions, each public company is identified by a nine-character number called the 'CUSIP' (Committee on Uniform Security Identification Procedures) number. The first six digits represents the company, the next two character is for the specific class of security or type of debt, and the last character is a check digit. Also, financial instruments actively traded on an international basis are identified by a similar nine-character CINS (CUSIP International Numbering System) number or a twelve-character ISIN (International Securities Identification Number). More details About CUSP Identifiers is available from CUSIP Global Services. [The UK equivalent to the CINS is the SEDOL.]
For other sources, refer to Zimmerman's Research Guide: CUSIP Numbers. (No longer updated)
Employers can be identified by an EIN, an Employer Identification Number issued by the Internal Revenue Service for tax purposes. EIN Finder offers a free lookup but registration is required.
Another identifier is the alphanumeric BIC or Business Identifier Code (sometimes referred to as the Business Entity Identifier or BEI). A lookup tool is provided by SWIFT, an international cooperative organization that facilitates financial transactions, particularly between financial institutions.

Institutional Investors Voting Records
Proxy voting records of mutual funds and other institutional investors for corporate shareholder decisions may be found at the US Securities and Exchange Commission.
Another source of voting records is ProxyDemocracy.

Industry Overviews
The quarterly Standard & Poor's Industry Surveys are useful for basic statistics (production, shipment, sales, revenues) for large industry groups but not for all products.

More industry sectors are covered by Value Line (available in print: Value Line Investment Survey) but the overviews are shorter.

U.S. Government Resources
Start with the Industry Statistics Portal from the US Census Bureau for access to many different data sets. You will need to know the NAICS (North American Industry Classification System) code for your industry.
The Economic Census, conducted every five years, covers retail trade, wholesale trade, service industries, construction industries, manufactures, mineral industries, transportation, communications, utilities, and financial, insurance, and real estate industries.
There are also twenty "defense-essential" industry sectors covered by the Industry Study Program from the Eisenhower School for National Security and Resource Strategy at the National Defense University.
The Internal Revenue Service has a small series of industry-based Audit Techniques Guides and several "Large Business" Industry Overviews to assist IRS examiners in the audit and evaluation of specific industries.
Over 100 industries are covered in the Industries at a Glance series of reports on employment, earnings, and workplace trends.
A small handful of industry, commodity, or service sectors are included among the Commission Publications from the U.S. International Trade Commission. The Small Business Administration provides links to many Business Guides by Industry, including advice for compliance with government regulations. ** Please be aware of broken links. ** Industry-specific trade data for many major sectors is available from the Industry and Analysis unit of the International Trade Administration, including Automotive Industries, Consumer Goods, and Travel and Tourism. The number of establishments with employees in each industry may be found in County Business Patterns. Data is also available for Metro areas and by ZIP code. Nonemployer Statistics provide information on businesses without paid employees.