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either goods or services provided by the account book merchant to customers, settlements of his accounts payable, or balance transfers to new accounts; credit entries reflecting settlements by customers of accounts receivable, obligations of the account book merchant to other parties, or balance transfers to new accounts. A “waste book” was usually kept to file invoices and other documents providing the basis for most of the entries in the accounts. None of the accounts was closed, but the ending balances in the accounts were transferred to new accounts when the accounts became full of entries.

The Deloitte Digital Collection, 1895-1983

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The National Library of the Accounting Profession at the University of Mississippi offers many resources for studying the history of the accounting profession around the world. The accountancy library holdings are the largest of any library in the world, including virtually everything published in English during the past century, and many earlier items, including some dating back to the 15th century. The total number of volumes that Ole Miss houses in the areas of accounting, auditing, taxation, and finance is believed to be in excess of 150,000. In addition to the books and over 1,000 accounting and finance journal titles, there are also tens of thousands of pamphlets, speeches, committee reports, photos, and courtroom documents that exist at no other library in the world. There are also hundreds of archival collections of old business records that serve as primary resources for all kinds of accounting research. The J. D. Williams Library at the University of Mississippi is truly the international center of accounting research, and many of its resources are available on the Internet to anyone within reach of a computer. The most recent addition to the Internet-available materials is the digitization of over 36,000 pages of Deloitte-related publications. The purpose of this article is to describe the various elements of the Deloitte Digital Collection, with particular emphasis on the research resources available.

The Deloitte Digital Collection is a collaboration between the University of Mississippi Libraries and the Deloitte Foundation. The Collection

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started as an extensive bibliography of the works published by Deloitte's predecessor firms and a proposal to digitize and display those works on the Web. After refinements to the proposal and the bibliography, the project started June 1, 2009 and was finished May 31, 2010. Following is a summary of the project, including brief summaries of the material scanned, the scanning and digitizing process, the creation of metadata records, the selection and customizing of a digital collection management software, and finally the creation of Web pages to guide users through the collection.

Summary of Materials in the Deloitte Digital Collection

The Deloitte Digital Collection contains over three thousand items published largely by Haskins & Sells and Touche Ross, two of Deloitte's predecessor companies. Many of these publications are held only at the University of Mississippi Libraries and many more are held in only a few other locations around the world. Many of these items were originally part of the American Institute of Certified Public Accountants Library, which was acquired by the University of Mississippi in July, 2001. These items represent a unique repository of materials that highlight the history of one of the premier accounting firms in the world. Elements of the Digitized Collection includes:

A. Miscellaneous Items:

1. The *Haskins & Sells Engagements* book, 1901-1903, contains forms for 600 of the company's engagements. Also included is miscellaneous correspondence from 1900-1908.

2. A selection of books and pamphlets published by firm members prior to 1923, including some that exist at no other library in the world.

3. Books, pamphlets, and speeches published by the firms throughout their history, including biographies of early partners, firm histories, and a series of books on international tax practice.

B. Serial publications:

1. *Haskins & Sells Bulletin*, 1918-1932, contains over 737 articles; this was a newsletter discussing current accounting practices and the people, policies, and practices of Haskins & Sells.

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2. *Quarterly* (Touche, Ross, Bailey & Smart), 1957-1967, containing 486 articles, is a company newsletter with numerous photographs featuring people and events in Touche, Ross, Bailey & Smart.

3. *Haskins & Sells Selected Papers*, 1955-1974, and consisting of 486 articles, are published scholarly works by firm members. Included in this digital collection are those articles not previously published elsewhere.

4. *Proceedings of the Touche Ross/University of Kansas Symposium on Auditing Problems*, 1972-1996, contains 207 articles, featuring scholarly articles by academics and practitioners alike on different auditing topics.

5. *H&S Reports*, 1964-1978, and *DH&S Reports*, 1978-1982, contain 200 articles featuring people, local offices, clients, and company-sponsored symposia and projects.

6. *Tempo*, 1968-1983, containing 150 articles, is a continuation of the *Quarterly* under Touche Ross. The initial issues feature the firm's people, offices, and clients. The *Tempo* then changed its editorial policy and focused each issue on a major theme of interest to the firm and its clients, e.g., trends in retail trade, crises in municipal government, and trends in computer software.

C. Supporting documents:

Publications are included in the collection that show the work of firm partners in the broader accounting profession.

Partners of the Deloitte family of firms have long played leading roles in the American Institute of Accountants and its successor, the American Institute of Certified Public Accountants. For example, Elijah Sells, John Niven, George Bailey, John Queenan, Robert Trueblood, and nine other firm partners served as president of the AICPA. Many firm leaders also contributed as committee chairs, e.g., Donald Bevis and Robert Trueblood, or long-standing members, e.g., Edward Kracke and Arthur H. Carter, of key committees. Included in this digital collection are the following standards and reports, digitized with the permission of the AICPA:

1. AICPA. Committee on Auditing Procedure.

Statements on Auditing Procedure, 1 (1939) – 54 (1972).

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Case Studies in Auditing Procedure 1 (1947) – 14 (1972).

2. AICPA Committee on Accounting Procedure.

Accounting Research Bulletins 1 (1939) - 51 (1959).

3. AICPA. Committee on Accounting Terminology.

Accounting Terminology Bulletins 1 (1953) - 4 (1957).

4. AICPA. Long Range Objectives Committee.

Profile of the Profession, 1965 (minutes of the committee)

John Carey's book, *The CPA Plans for the Future*.

5. AICPA. *Study Group on the Objectives of Financial Statements*, 1973 (commonly referred to as the *Trueblood Report*).

6. Government publications. These include the famous *Dockery Commission Report*, the project that brought Charles Waldo Haskins and Elijah Watt Sells together, and the New York Court of Appeals summary of the *Ultramares* case, that changed the legal responsibilities of auditors in the U.S. SEC documents relating to Haskins & Sells and Touche Ross are also included.

Scanning and Digitizing

Three thousand and one objects were scanned and digitized for the project. The objects are, as described above, books, pamphlets and articles from newsletters, journals, annuals, and symposia. Both in-house equipment and commercial firms were used for the scanning, digitizing, and OCR (optical character recognition) procedures. The final product is a searchable PDF with text under image. ABBY FineReader was the OCR software used both in-house and by the commercial vendor.

Backstage Libraries was the commercial vendor selected to scan, digitize, and OCR the Quarterly, H&S Reports, DH&S Reports, and the Tempo. A commercial vendor was used for these publications to ensure the quality of photographs and the color in the digital product. The Backstage Libraries' digital initiatives department was originally a unit of OCLC (Online Computer Library Center). The University of Mississippi Libraries reviewed, proofed, and edited all materials that were scanned and digitized to ensure quality and completeness.

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Metadata Creation

The 3,000 books, pamphlets, and articles were all catalogued using the metadata standard, Qualified Dublin Core. Dublin Core is the library standard for cataloging digital objects. The Qualified Dublin core records in this collection contain information in twenty-two fields. Many of the fields were customized to hold specific kinds of information, e.g., Department or branch offices in the firm.

Digital Collection Management Software and Web Page Design

Collections of digital objects on the Web must be stored, retrieved, searched and displayed. The larger the collection and the more search strategies to retrieve documents that one wants, the more sophisticated the Digital Collection Management Software must be. The University of Mississippi Libraries selected Contentdm as the platform to host its digital collections. Contentdm is owned and supported by OCLC, a major provider of library products and services nationally and internationally. Over 2,000 libraries worldwide use Contentdm to host their digital collections.

The University of Mississippi Libraries' Webmaster has designed a series of Web pages to provide a portal for the digital collections and to explain the search strategies and functionality of Contentdm. The introductory Web page for the University's digital accounting collections is found at:

<http://clio.lib.olemiss.edu/accounting/index.php>

The home page for the Deloitte Digital Collection:

<http://clio.lib.olemiss.edu/accounting/deloitte.php>

Contentdm allows the Web administrator a great deal of flexibility in the design of different search and display features. Browse searches and advanced keyword searches are both important features of the Contentdm platform.

A major feature of the Deloitte Collection is its browse indexes, which allow the researcher to quickly locate information by title, author, contributor, subject, personal name, portrait, or office. Drop down boxes let the user immediately see what terms actually occur in the Collection.

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The Personal Name, Portrait and Office/Department browse indexes are designed just for the Deloitte Collection. Individuals and the branch offices where they worked were identified by skimming each publication and indexing the names and offices found. The captions for each photograph were also perused for the names of the people in the photograph. This labor-intensive part of the metadata record creation will greatly enhance the usability of the Collection by providing users with unique and important access points to the documents. Scholars may quickly locate articles that have brief references to individuals using the Personal Name browse index, and then locate each occurrence of that name in the article by using the search box furnished for each document in the collection.

The Portraits browse index allows the user to retrieve photographs of individuals. Thousands of Deloitte's previous employees are identified in both individual and group photographs. One can quite literally watch many of the famous accountants of the twentieth century grow old in a succession of photographs spanning twenty years. Rare photographs of the early founders and their office staff are also easily located in the collection using the Portraits browse index.

The Subject browse index uses Library of Congress subject headings and allows users to track different topics whether they be restaurant reviews by Haskins & Sells staff or articles about changes in tax law in the petroleum industry.

Sophisticated keyword searching is also available by following the "Advanced Search" link and selecting the Deloitte Collection from the menu. The researcher may search different terms in different fields simultaneously, search the full text of the entire collection, or limit a search to a particular periodical.

In summary, the University of Mississippi Libraries has created an attractive, sophisticated, and usable interface for the Deloitte Digital Collection and looks forward to hosting the collection for years to come. Regardless of a person's research interests, if it is accounting related, there was probably a Deloitte person involved in the past century; that can be determined in the Deloitte Digital Collection at the Ole Miss Library.

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Other Digitized Collections at Ole Miss

The Deloitte Collection is not the only digitized collection on the Ole Miss Library website. In 2002, the leadership of the Patterson School of Accountancy asked the U. S. Congress to consider providing a grant for digitization of some of the accountancy holdings in the library. This resulted in a \$350,000 federal grant that permitted the library to purchase the equipment necessary to begin a digitization program. Among the first things digitized were AICPA exposure drafts. The reference librarians had noticed that one of the primary requests was for out-of-date exposure drafts relating to AICPA auditing standards and statements of position. Thus, digitizing these documents made available a valuable resource, and cut down on the work of the reference librarians who had been making copies of exposure drafts to respond to call requests.

Another early digitization project was the digitizing of the past issues of the Accounting Historians Journal and The Accounting Historians Notebook. Now, researchers from anywhere in the world can access the Ole Miss library and conduct a full document search of any article published in the Accounting Historians Journal or the The Accounting Historians Notebook. Since the digitized items are fully searchable, a researcher can often find references in publications that might otherwise be overlooked.

Still another digitization project has involved documents—mostly small pamphlets—published prior to 1924. Anything published prior to 1924 is in the public domain and not subject to copyright protection, so the library staff, headed by Dr. Royce Kurtz, has selected “interesting” documents that are not available elsewhere for digitization. Many of these are quite intriguing; for example, one such item is Accountants’ Directory and Who’s Who, published in 1920. This searchable volume contains the name of every CPA in America in 1920 and gives some background information on each individual. Photos and cartoons have also been digitized. See the website for more examples.

Conclusion

The Library at the University of Mississippi is arguably the best place in the world for the study of the history of the accounting profession. Virtu-

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ally every secondary source that ever existed is available at Ole Miss and many primary resources as well. The accountancy library holdings at Ole Miss are the largest of any library in the world, with virtually everything published in English during the past century, and many earlier items. As time passes, more and more of that collection is being made available on the Internet. The Deloitte Digital Collection represents a valuable historical resource for the accounting, business, and scholarly communities. Anyone interested in the history of accounting, the history of Haskins & Sells, Touche Ross, and the hundreds of smaller companies that merged with them to create the global accounting firms of the twentieth century will find this collection a treasure. It is a treasure created by the collaboration of the University of Mississippi Libraries and the Deloitte Foundation. It is a collaboration that will, hopefully, continue through the years in order to increase the size and importance of the Deloitte Digital Collection, a collection that will become a vital resource for the history not only of Deloitte, but the larger accounting community as well.