

Universal Decimal Classification —

English full edition —
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**UDC 65/651 + 657/659 Management and
organization of industry and commerce**

UDC 025.45:65/651 + 657/659

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- Trades Union Congress
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Foreword

The Universal Decimal Classification (UDC) was originally derived from Dewey Decimal Classification (DDC), and published in French from 1904 to 1907. It is managed by the International Federation for Information and Documentation (FID), PO Box 90402, 2509 LK The Hague, Netherlands. The preparation and publication of the English versions of UDC as BS 1000 was at the original joint request of the British Society for International Bibliography (BSIB) and the Association of Special Libraries and Information Bureaux (ASLIB), now amalgamated as Aslib, the Association for Information Management. It was approved by Lake Placid Education Foundation, New York, then proprietors of the Dewey Decimal Classification. DDC is now published by Forest Press, a division of OCLC Online Computer Library Center, Inc., Albany, N.Y., the current owner of the copyright in DDC. English editions of UDC are authorized by FID at various levels of inclusiveness. This is part of the English full edition.

We suggest that this section should be used in conjunction with a synopsis of UDC such as BS 1000M *UDC. International Medium Edition. English text*, which refers to many other subjects of interest not listed in this schedule, and provides a conspectus of the whole scheme, together with an introduction to its use. For further practical information about the principles, application and use of the scheme, users should refer to BS 1000C *Guide to the Universal Decimal Classification*.

This edition of BS 1000[65/651 + 657/659] supersedes the 1968 edition. This edition includes modifications authorized in *Extensions and Corrections to the UDC* (FID publication no. 248) up to and including Series 13, No 3, dated July 1989. Subsequent issues of *Extensions and Corrections to the UDC* should be consulted to keep the schedule up to date. British Standards related to this Part of BS 1000 are listed on the inside back cover.

A British Standard does not purport to include all the necessary provisions of a contract. Users of British Standards are responsible for their correct application.

Compliance with a British Standard does not of itself confer immunity from legal obligations.

Summary of pages

This document comprises a front cover, an inside front cover, pages i and ii, pages 1 to 66, an inside back cover and a back cover.

This standard has been updated (see copyright date) and may have had amendments incorporated. This will be indicated in the amendment table on the inside front cover.

Scope

Under 65 is classed general information about management and organization of the office, communication, printing, publishing, book trade, transport, accountancy, business, industry and commerce, publicity, advertising, public relations (PR) and information.

Organization of knowledge in general is covered by 001, organization of human societies and the State, law and public administration by 3.

Only the application of machines, equipment and installations, used in support of management and organization, are classed under 65. Their production or manufacture is classed under 62, 66/69 etc.

Further scope notes precede the main classes.

The sections 654, 655 and 656 are published in separate volumes of BS 1000.

Principal divisions of UDC 65

65.0	Special auxiliary subdivisions	334
651	Office management. Office practice. Office work	336
654	Telecommunication and telecontrol (organization, services)	336.7
655	Graphic industries. Printing. Publishing. Book trade	338
656	Transport and postal services. Traffic organization and control	338.5
657	Accountancy	339
658	Business and industrial management. Administration. Commercial organization	34
659	Publicity. Advertising. Information services. Public relations (PR)	347.7
		51
		519.8

Related subjects

001	Science and knowledge in general.	64.03
	Organization of intellectual work	
002	Documentation. Books. Writings. Authorship	655
003	Writing systems and scripts. Signs and symbols. Codes. Graphic representations	656.03
005	Study of organization. Classification and taxonomy	67/68
006	Standardization and standards	676.2
007	Activity and organizing. Information. Communication and control theory.	681.3
		681.6

Cybernetics

Classification and indexing

Organizations and other types of cooperation. Associations. Congresses.

Exhibitions

Newspapers. Journalism

Psychology

Demography. Sociology. Statistics

Politics

Economics

Labour. Employer. Employee

Personnel administration, work regulations and discipline

Regional economics. Territorial economics.

Land. Property. Real estate

Forms of organization and cooperation in the economy

Finance. Public finance. Customs. Banking and monetary systems

Money. Banking. Stock market

Economic policy. Management of the economy. Production. Services. Prices

Prices. Pricing. Costs

Trade. Commerce. International economic relations. World economy

Law. Jurisprudence

Commercial law. Company law

Mathematics

Operational research

Engineering. Technology

Management of household budgets.

Purchases. Consumer interests, policies and research

Graphic industries. Printing. Publishing.

Book trade

Tariffs. Tickets. Charges

Various industries, trades, crafts for finished or assembled articles

Paper and board

Data processing equipment

Graphic reproduction machines and equipment

681.8	Office equipment. Stationery. Writing, drawing and artists' accessories
69	Building trade. Building materials, practice and procedure
72	Architecture
73/76	Various arts and crafts
77	Photography and similar processes
778.1	Photocopying, photographic reproduction and printing. Reprography

Auxiliary signs and subdivisions

Full information about the common and special auxiliary signs and subdivisions (often abbreviated to "common and special auxiliaries") will be found in BS 1000M and BS 1000C.

Colon sign of relation

For the classification of information for the public, as in abstracts and bibliographies, maximum use of colon combination rather than of common and special auxiliaries is recommended. The use of the colon sign of relation is preferable for multiple entry systems, as it will help prevent the concealment of information. This usually results in longer notation, however, and for information for more restricted use the application of auxiliaries, where available, may be simpler and more convenient provided that there is an adequate alphabetical subject index.

Common auxiliaries

The common auxiliaries of language = ..., form (0 ...), place (1/9), race and nationality (= ...), time "...", non-UDC notation (e.g. a-z), point of view .00..., materials -03... and persons -05... are applicable throughout the UDC. However, they should be used mainly to express concepts not otherwise provided for in the schedules.

Special auxiliaries

The .0 special auxiliaries listed under 65 are applicable to any relevant subdivision of 65. They may be detached and applied to any subdivision of the number at which they are listed, e.g.

65.027.5 Guarantees

658.8 Marketing. Sales. Selling. Distribution

658.8.027.5 Sales guarantees

654 and 656 have separate series of auxiliaries.

The -1/-9 special auxiliaries listed under 62 are applicable throughout the schedule. They may be applied to any subdivision of 65 where the result forms a meaningful combination.

Disclaimer

In a few cases, proprietary names are included in this edition if they are in common use and help to define the concept intended. No reflections on their legal status, either by the British Standards Institution or by any of its cooperating organizations, are intended, and none should be inferred from this publication.

Typographic presentation

Small type is used for cancelled numbers and text. The arrow → means either "see" or "see also" according to the context. The symbol $\cong$ "subdivide as" means that the number preceding it may be subdivided in the same way as, and with meanings analogous to the subdivisions of, the number which follows it.

Schedule

65 Management and organization of industry, trade, communication and transport

Persons and personal characteristics may be denoted by Table Ik -05 Persons

Special auxiliary subdivisions for 65

The special auxiliaries -1/-9 listed under 62 are also applicable in 65 unless otherwise indicated

The following .0 special auxiliaries may be used for the classification of general material here in 65 as well as for the classification in the subdivisions: 651 "Office management. Office practice. Office work", 657 "Accountancy", 658 "Business and industrial management. Administration. Commercial organization" and 659 "Publicity. Advertising. Information services. Public relations (PR)", e.g. 65.011.56 Automation in general 657.1.011.56 Automation in bookkeeping. For their usage in 655 see 655.0 654 and 656 have separate series of special auxiliaries

		65.011.46	Managerial and technical productivity
65.01	METHODS AND METHODOLOGY. THEORY AND PRACTICE OF ORGANIZATION	.47	Value analysis. Utility value cost analysis →330.133.1 Utility value. Value in use — General economics
	→005 Study of organization. Methodology	48	Simplification
	007 Activity and organizing. Information. Communication and control theory generally (cybernetics)	.5	Manual work. Mechanization. Automation →338.36 Production according to technological development
65.011	BASIC PRINCIPLES. EFFICIENCY. RATIONALIZATION. PRODUCTIVITY	.52	Manual work
	→174.4 Business morals. Success — Philosophy	.54	Mechanization
		.55	Industrialization
		.56	Automation, e.g. robotics →003.295 Codes designed mainly to be machine-readable
.1	Business policy. Purpose. Aims. Objectives. Targets		681.3 Data processing equipment
.12	Economic objectives		681.5 Automatic control engineering. Control systems, techniques, equipment. Cybernetic and automation technology
.14	Non-economic objectives		
.2	Evaluation. Establishment of indicators, standard values, target values For resources (error in BS 1000 [65/651 + 657/659]:1968) → 33	.7	Errors. Defects. Faults. Deficiencies. Misuse. Abuse →658.56 Quality control. Tools, materials, product management and control
.22	Fixed		
.24	Variable		
.26	Single, individual		
.27	Average figures. Mean values	.72	Errors. Defects. Faults. Deficiencies
.28	Marginal values, limits	.74	Misuse. Abuse
.4	Productivity. Profitability. Rationalization. Degree of effectiveness. Simplification. Cost-consciousness. Results	.76	Business myopia, lack of foresight
	→006 Standardization and standards	.8	Improvements. Reforms. Reorganization →65.016.7 Change, transformation, conversion. Reconstruction
	06.049.42 Departments for planning, work study, organization and methods — Generalities		658.56 Quality control. Control and management of tools, materials and products
	330.111.4 Factors, determinants of production. Productivity — General economics	65.012	METHODS
	330.13 Profitability. Economic principle. Utility. Value	.1	Investigations. Observations. Tests, experimentation For straw polls use 303.425.6 or 32.019.52
	331.103.3 Work study. Time and motion study — Labour	.12	Investigations. Observations. Analyses
	338.31 Productivity. Output — Economic situation and policy. Management of the economy	.122	Investigation of work flow and planning. Operational research. Linear programming →519.852 Linear programming — Mathematics
	657.479.3 Cost reduction — Accountancy		519.87 Mathematical models for operational research
	658.5 Production management and planning	.123	Decision models. Decision charts. Decision trees
.42	Rationalization		
.44	Profitability, economic efficiency		

65.012.124	Interviews. Questioning	65.012.38	Decontrol, elimination of control, bankruptcy
.126	Study trips, tours and visits		<i>For de-centralization (error in BS 1000 [65/651+657/659]:1968) → 65.014.133</i>
.14	Tests. Experimentation. Trials		→65.016.8 Dissolution, winding up. Closing down. Insolvency, bankruptcy. Liquidation
	<i>Class here material on feasibility studies</i>		658.167 Realization of assets. Liquidation
	→.001.4 Testing. Experiments — Point of view (Table Ii)		
.16	Expert opinion. Appraisal	.4	Management, directorate. Authority. Technique and methods of management
	→65.012.23 Forecasting. Projection of future development	.41	Fixing or determining hierarchic responsibilities
.2	Planning. Programmes. Plans. Aids to planning	.412	Responsibilities of management
	→06.049.42 Departments for planning, work study, organization and methods — Generalities	.413	Relations between supervisors, managers and subordinates from organizational viewpoint
	658.012.2 Corporate planning	.42	Discipline. Orders. Instructions
.21	Investigation of task. Problem definition		→331.108 Personnel administration — Labour
.22	Investigation of given factors		658.3 Human relations in the enterprise
.221	Establishment and specification of factors		General discipline
	<i>Further particulars may be denoted by Table Id common auxiliaries of form, e.g.</i>	.421	Preparation of orders and instructions
	65.012.221(084) Graphic and pictorial presentation of factors	.424	Issuing of orders and instructions
.224	Demonstration. Evidence, documentation	.425	Approval and authorization of orders and instructions
.226	Arrangement and systematizing of investigations and findings	.428	Kind of management
.227	Interpretations. Conclusions	.43	Management by one person
.23	Forecasting. Projection of future development	.431	Management by a board, corporate control, board of directors, e.g. organization development
	→65.012.16 Expert opinion. Appraisal	.432	→65.012.327 Staff organization. Line and staff
	<i>Further particulars may be denoted by alphabetic extension (Table Ih), e.g. 65.012.23 Delphi Delphi technique</i>		65.012.328 Committee system
.25	Presentation, layout of programme		Internal information, internal communication
.26	Network techniques. Network diagrams	.45	Official channels, procedure. Authority, powers, competence
	→519.876.3 Network planning — Mathematics	.46	Official channels, procedure
.261	Event-node networks, event orientated, e.g. PERT (programme evaluation and review technique)	.464	Appeals. Complaints, grievances
.263	Process-arrow networks, activity orientated, e.g. CPM (critical path method)	.465	Deputizing, representation, substitution.
.265	Process-node networks, activity orientated, e.g. MPM (metra potential method)	.467	Duties, rights and responsibilities of deputy
.27	Adaptation or modification of programme to development	.468	Transfer of authority and powers. Delegation, proxy
.3	Forms of organization. Flexibility and rigidity of organization. Excessive organization	.48	Supervision, monitoring, control of the management
	→65.014 Organizational structure. Hierarchy	.5	Execution of orders. Carrying out of orders. Implementation of orders
.32	Forms of organization, management	.51	Duties, obligations and rights of subordinates
.323	Staff ratios of management and workforce, production and administrative personnel etc. Span of control	.6	Collaboration and cooperation. Exchange of views. Corporate communication. Brainstorming, creative thinking
	→331.108 Personnel administration — Labour		→159.955 Thinking. Conception — Psychology
	658.3 Human relations in the enterprise		331.107 Worker participation — Labour
.325	Military-hierarchical organization	.61	Internal relations generally
.326	Functional organization	.612	General interest, involvement. Solidarity. Mutual responsibility and concern
.327	Staff organization. Line and staff	.613	Liaison. Contact and communication amongst staff
.328	Committee system	.614	Special interests
.34	Logistics	.615	Subordination of special interests under the general interest
	→355.41 Logistics and field service in general — Military affairs		

65.012.616	Compromise. Reconciliation between general and special interests	65.014.13	Matters relating to centralization
.617	Various obstacles to coordination	.132	Centralization
.62	Internal committees		→65.016.4 Association. Concentration. Merger
.63	Discussions, consultations. Conferences	.133	Decentralization
.65	Collaboration and cooperation with other enterprises	.134	Coordination
	→334.75 Umbrella agreements in a market economy — Economics	65.015	WORK STUDY AND ANALYSIS
	334.76 Association of enterprises in a planned economy		→331.103.22 Planning process — Labour
.652	With enterprises in the same or related businesses		<i>Further particulars may be denoted by combining auxiliaries, e.g.</i>
.654	With enterprises and organizations of other businesses	65.015.08	65.015.07 Work study departments
	<i>Further particulars may be denoted by colon combination, e.g.</i>	65.015.1	[cancelled] → 65.015 and 007 or -05
	65.012.654:336.71 Relations between an enterprise and its bank		Work planning and organizing. Method study. Work simplification, rationalization
.66	Interfirm comparisons	.11	→658.51 Production management, operations management
.67	Tours of inspection, examinations		Planning, design, layout of plant, equipment. Adaptation of tools and machines to man. Man-machine interface
.7	Inspection. Supervision. Control		→007 Activity and organizing. Communication and control theory generally (cybernetics)
	→001.893 Control. Supervision — Science and knowledge in general		331.101.1 Ergonomics — Labour
	658.562 Production control and supervision. Operation control and supervision — Business management		331.103.222 Planning, manufacture of equipment. Adaptation of tools and machines to man — Labour
.72	Inspection	.12	Planning, design, layout of the workplace
.74	Supervision, monitoring, day-to-day control		→331.103.224 Planning, layout of the workplace — Labour
.76	Final checking. Limits, margins of control		331.4 Working environment
	→658.562.47 Final or end product inspection. Acceptance sampling	.13	658.23 Plan and use of site — Business and industrial management
.8	Maintaining secrecy, concealment. Protection, safeguard. Security		Planning of the work flow (arrangement, organizing of machinery, equipment)
65.013	PSYCHOLOGICAL MATTERS		→331.103.226 Planning of the work flow — Labour
	→159.98 Applied psychology (psychotechnology)		<i>Further particulars may be denoted by Table Id common auxiliaries of form, e.g.</i>
	331.442 Mental stress at work — Labour		65.015.13(084) Graphic or pictorial representations of the work flow
	331.446.4 Psychological influences — Labour	.14	Work study. Time and motion study. Time study. Motion study. Work measurement. Quantification of work (rating)
	658.344.2-057.17 Managerial stress		→331.103.3 Work study. Time and motion study. Work measurement — Labour
	<i>Further particulars may be denoted by colon combination, e.g.</i>		658.53 Performance and time data, time requirement — Production management
	65.013:159.953 Significance of memory and learning in organization		<i>Further particulars may be denoted by alphabetic extension (Table Ih), e.g.</i>
65.014	ORGANIZATIONAL STRUCTURE. HIERARCHY		65.015.14 Bedaux Bedaux system (payment by result)
.1	Organs of the firm. Functions and tasks. Division of labour. Allocation of responsibilities. Specialization. Demarcation. Extension of functions		.14BS British Standard work study and organization and methods (O&M) (BS 3375)
	<i>Further particulars may be denoted by Table Id common auxiliaries of form, e.g.</i>	.144	Multimoment system. Activity sampling. Ratio delay study
	65.014.1(084.2) Schematic or graphic representations of staff functions	.145	Predetermined motion time (PMTS), e.g. QSK (Quick, Spear, Koehler), work factor. Micromotion study. Methods time measurement (MTM)
.12	Departmentalization. Sectional and departmental structure	.148	Other systems
	<i>For establishment of posts (error in BS 1000 [65/651+657/659]:1968) → 331.103.11</i>		

65.015.2	Standard time determination. Standard time rating. Allocated time. Unoccupied and ineffective time, e.g. start-up time, idle time	65.017 (cont'd)	→334.012.6 Forms of organization according to size and extent — Forms of organization and cooperation in the economy
.22	By time studies		
.24	By guide values, reference values and estimating. Guide tables	.1	Large <i>For giant (error in BS 1000 [65/651+657/659]:1968) → 65.017.12</i>
.25	Level of efficiency, performance level. Standard output, performance capacity	.12	Very large <i>For large (error as in above) → 65.017.1</i>
.3	Job evaluation. Job grading. Work assessment	.2	Medium
.6	Aids to work study. Flow charts, function diagrams <i>For schematic graphic representation of staff functions use 65.014.1(084.2)</i>	.3 .32	Small Very small, miniature
65.016	DEVELOPMENT, EVOLUTION OF AN ORGANIZATION	65.018	QUALIFICATIONS. QUALITY, GRADE, CONDITION
.1	Formation, foundation, establishment. Development. Acquisition	.2	Exemplary, excellent, good, optimal (e.g. break-even point)
.2	Growth, expansion. Advance, increase, rise	.3	Average
.3	Shrinking, contraction. Reduction, decline	.4	Imperfect, of low standard, bad, unsuitable
.4	Association. Concentration. Merger, amalgamation →330.341.44 Concentration. Centralization — General economics 334.758 Mergers. Forms of association of firms — Forms of organization and cooperation in the economy 658.168.5 Merger, amalgamation — Business and industrial management	65.02 .027 .5	AGREEMENTS. TERMS OF BUSINESS →339.18 Economic aspects of commerce. Terms and conditions of business Terms and conditions of delivery Guarantees
.5	Division, demerger. Dissolution of a cartel	65.03	PRICES. TARIFFS 65.03 ≅ 658.8.03, e.g. 65.031.4 Management of factory prices →338.5 Prices. Price formation, pricing. Costs — Economic situation. Economic policy. Prices <i>For customs tariffs use the subdivisions of 336.41 and 339.543.4</i>
.7	Change, transformation, conversion. Reconstruction. Settlement, arrangement. Turn-around →658.16 Financial reorganization — Business and industrial management	65.04 65.05 65.06	<i>[cancelled] → 658.343</i> <i>[cancelled] → 658.344</i>
.8	Dissolution, winding up. Closing down. Insolvency, bankruptcy. Liquidation →658.167 Realization of assets. Liquidation — Financial reorganization	65.07	WORKING MATERIALS, EQUIPMENT IN GENERAL <i>For specific items of equipment of machines → main UDC numbers where they exist (e.g. 651.55 or 651.8) or use colon combination</i>
65.017	SIZE. EXTENT, SCOPE. QUANTITY, VOLUME	65.08/.082	DEPARTMENTS SECTIONS →65.015.07 Work study departments 658.7.07 Purchasing departments <i>[cancelled] use .007 or -05</i>

Principal divisions

651 Office management. Office practice. Office work

Here are classed organization and practice of office work and aids to office work from the point of view of their application. Matters related to business management are classed at 658

- 311 Statistics — Demography. Sociology. Statistics
- 331 Labour. Employer. Employee
- 657 Accountancy
- 658 Business and industrial management. Administration. Commercial organization
- 681.3 Data processing equipment

651.08

- 681.6 Graphic reproduction machines and equipment
- 686.8 Office equipment. Stationery
Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.
- 651.011.42 Rationalization of office work
- .011.56 Automation of office work
- .012.12 Investigative methods into office practice
- .07 Office departments
[cancelled] use .007 or -05

651.2	OFFICE EQUIPMENT. OFFICE MACHINES. OFFICE SUPPLIES →686.8 Office equipment. Stationery <i>Further particulars may be denoted by colon combination and the .011.07 special auxiliaries listed under 65, e.g.</i> 651.2:645.4 Office furniture :681.3 Office computers and calculators :681.6 Office graphic reproduction machines and equipment :681.621 Office duplicating equipment :778.1 Office photocopiers 651.2.017:686.8 Quantity of stationery .018:686.8 Quality of stationery .07:686.8 Stationery supply store	651.459.2 (cont'd)	→65.012.67 Tours of inspection 65.012.8 Maintaining secrecy, concealment. Protection, safeguard. Security Counter duty, desk duty →658.28:651.459.4 Installations for counter duty <i>Further particulars may be denoted by colon combination, e.g.</i> 651.459.4:336.71 Bank counter duties
651.4/.9	OFFICE DUTIES. ACTIVITIES		
651.4	OFFICE SERVICES		
651.44	SECRETARIAT		
651.44.08	<i>[cancelled]</i> use .007 or -05		
651.45	GENERAL OFFICE SERVICES		
.456	Service for internal circulation of documents. Distribution of information, messages etc. Internal messenger service		
651.456.08	<i>[cancelled]</i> use .007 or -05		
651.457	Post, mail handling service. Receiving, opening, recording and distribution of mail. Mailing, dispatch, forwarding →656.8 Postal services and administration <i>Further particulars may be denoted by colon combination, e.g.</i> 651.457:654.145 By telex :654.17 By facsimile or televisual transmission :681.32.078 By electronic mailing methods, e.g. electronic mail, teletext	651.51	OFFICE RECORDS. ARCHIVES, DOSSIERS. ARRANGEMENT, CLASSIFICATION, SORTING, FILING AND STORAGE OF RECORDS AND ADMINISTRATIVE DOCUMENTS →651.8 Card indexes. Maintaining index files 681.3.025 Access (immediate, delayed or random) — Data processing equipment 686.83 Folders. Files. Portfolios — Office equipment. Stationery 686.84 Card index equipment 930.25 Archivistics. Archives — History <i>For documentation in general → 002</i> <i>For matters concerning library material, stationery and documents → 025</i> <i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, e.g.</i> 651.5.012.8 Maintenance of confidentiality of office records, including methods of data protection
.2	Receiving of mail	.2	
.23	Opening of mail	.5	
.4	Recording of incoming mail	.8	
.42	Stamping		
.43	Recording, entering into register. Mail registers or record books		
.5	Distribution of mail	651.52	RECORDS ACCORDING TO FORM <i>Further particulars may be denoted by colon combination, e.g.</i> 651.51:681.3.07 Machine readable office records :778.142 Microform office records
.7	Mailing, posting. Dispatch, forwarding	.512	Records in book form or bound volumes
.458	Telephone service. Switchboard duty →654.15 Line telephony — Telecommunication and telecontrol (organization, services) <i>Further particulars may be denoted by colon combination, e.g.</i> 651.458:654.15.025.8 Telephone conference facilities :654.157 Emergency call services	.513	Records in loose-leaf and strip form, records on cards Leaves, cards, slips, sheaves Sheets Strips or rolls (e.g. from recording clocks, adding machines)
651.458.08	<i>[cancelled]</i> use .007 or -05		
651.459	Other office services	651.52	RECORDS AND ADMINISTRATIVE DOCUMENTS ACCORDING TO PRODUCTION By hand. Manuscripts By machine. Typescripts <i>Further particulars may be denoted by colon combination, e.g.</i> 651.523:681.327.5 Computer printouts In sets (multiple copy) By automatic printing devices (e.g. by recording clocks)
.2	Visitors' reception and inquiries, commissionaire service. Visits, inspections, guided tours	.522	
		.523	
		.524	
		.525	
		651.53	ARRANGEMENT AND CLASSIFICATION OF RECORDS, ADMINISTRATIVE DOCUMENTS AND OFFICE FILES. SORTING AND FILING OF RECORDS Principles of arrangement and classification Sorting and filing criteria
		.531	
		.1	

651.531.11	By content, subject	651.565	Distinction between permanent and temporary data. Current and closed archives
.12	By place: geographical criteria		Current
.13	By date or time: chronological criteria	.1	Closed archives. Dead archives
.14	By form, format, dimension, size	.2	
.15	By language		
.16	By originator, author, sender or addressee	651.57	RECORDING OF TEMPORARY DATA, EPHEMERAL DATA (AGREEMENTS, MEMORANDA, RECORDS AND INDEX SYSTEMS, NOTES ETC.)
.17	By department function or activity		Retention for specified periods
.18	By order of priority and importance	.572	Destruction of records
.533	System of arrangement and classification	.578	<i>For discarding (error in BS 1000 [65/651+657/659]:1968) → 651.57. 004.72</i>
	→025.4 Classification and indexing		
.2	Alphabetical and alphanumeric order	651.58	LOAN OF RECORDS
.22	Basic alphabetical order (a–z sequence)		
.23	Systematized alphabetical order	651.7	CORRESPONDENCE. WRITTEN COMMUNICATIONS. REPORTS
.25	Alphanumeric order		
.4	Numerical order, numbering systems	651.71	OFFICE STATIONERY. PRINTED FORMS, BLANKS
.41	Continuous numbering		→676.23 Writing paper. Drawing paper and board — Paper industry
.42	Decimal order		676.263.3 Carbon paper. Other copying paper
	→025.45 Classifications with notations based on arabic numerals in the decimal system, e.g. DDC, UDC		676.81 Objects made from cut paper or thin board
.49	Other numerical systems		676.82 Objects made from paper or thin board, folded and glued
.6	Systems with mixed notation. Combinations of alpha characters and numbers, or words and numbers		686.81 Writing blocks. Ledgers. Exercise books — Office equipment. Stationery
.534	Non-systematic arrangement		<i>Further particulars may be denoted by colon combination, e.g.</i>
.537	Preparation of records for filing		651.71:003.63 Printed forms for diagrams
.538	Sorting. Arrangement of data, documents and objects received at the office		→(084.21) Diagrams. Graphs
	→676.815 Punched cards (cards for punching) — Paper industry		311.218 Graphical methods. Diagrams. Histograms — Statistics
	686.84 Card index equipment — Office equipment. Stationery		
651.54	STORAGE AND PRESERVATION OF RECORDS	Special auxiliary subdivisions for 651.71	
	→022.4 Organization of book storage	651.71'1	Formats
	025.8 Handling, treatment, shelving of books	'11	Standard formats
	<i>Further particulars may be denoted by colon combination, e.g.</i>		<i>Further particulars may be denoted by alphabetic extension (Table 1h), e.g. 651.71'11A4 A4-format</i>
	651.54:681.32.076 Storage of records on computer, e.g. on disc	'13	Non-standard formats
.542	Lying flat, on side. Horizontal arrangement. Cabinet, box and pigeonhole filing	'19	Continuous stationery
.543	Storage in rolled form. Rolls horizontally placed on shelves or in drawers. Rolls vertically placed in cupboards or racks	'2	Colour
.545	Upright storage on shelves, e.g. of books, binders, filing boxes		651.71'2 ≅ 535-2
.546	Storage in vertical files and filing cabinets	'3	Quality of the board or paper used
.548	Suspended filing. Storage in hanging files	Principal divisions (continued)	
651.55	ACCESSORIES FOR FILES	651.711	Blank paper, unprinted paper, cards, envelopes etc.
.552	Guide cards and sheets	.1	Plain cards
.1	Height, width	.2	Plain slips, pieces of paper
.2	Material: paper, wood, metal, plastic	.3	Plain sheets of note paper, plain letter paper
.3	Reinforcements. Label holders	.8	Blank envelopes
.554	Labels. Tabs		→676.822 Envelopes for letters
651.56	SYSTEMATIC RECORDING OF PERMANENT OR ARCHIVAL DATA	651.712	<i>[cancelled] → 651.71'1/3</i>
.562	Period of retention, preservation	651.713	Letterheads. Headed notepaper
			→651.756 Standardized, stereotype letters
		651.714	<i>[cancelled] → 651.711, 651.713, 651.71'1</i>
		651.715	Forms for supply, delivery. Order forms. Invoices. Similar forms for trade, movement of goods, accounting etc.

651.715 (cont'd)	→657.24 Bookkeeping documents, original documents	651.838.6	Visual retrieval, visual selection. Optical coincidence cards
.717	Forms for brief, short communications	.8	Electronic and magnetic retrieval and selection
.1	Preprinted post cards		→681.3 Data processing equipment
.2	Other forms on board		
.5	Forms on paper	651.84	FORMS OF INDEX FILE
.718	Preprinted envelopes	.842	Flat, horizontal or visible indexes
.719	Other forms	.846	Vertical indexes
651.72/.722.4	<i>[cancelled]</i> → 651.71/.719	.848	Hanging indexes, suspended indexes
651.74	CORRESPONDENCE STYLE. ORTHOGRAPHY, CORRECT SPELLING. PUNCTUATION	651.85	CARD INDEX ACCESSORIES AND EQUIPMENT
	<i>Further particulars may be denoted by colon combination, e.g.</i>	651.9	WRITING. DUPLICATING. PHOTOCOPYING. TRANSLATING. SHORTHAND
	651.74:681.3.069 Use of computerized methods, e.g. spelling-checkers, style-checkers	651.92	METHODS OF BUSINESS WRITING AND DUPLICATION. TRANSLATING
651.75	LETTERS, BUSINESS LETTERS		→003 Writing systems and scripts. Signs and symbols. Codes. Graphic representations
.751	Layout of text, margins, spacing	.921	Handwriting. Manual transcription, longhand
.752	Precision and accuracy, paragraphing, indentation, tabulation	.923	Typewriting
.753	Beginning and ending of letters		→681.61 Typewriters. Shorthand machines — Graphic reproduction machines
	<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.</i>		<i>Further particulars may be denoted by colon combination and the .01/.07 special auxiliaries listed under 65, e.g.</i>
	651.753.012.468 Authority to sign letters, signing power		651.923:681.3.072.1 Keyboarding computer input
.754	Enclosures. Appendices, attachments		:681.3.069 Use of word-processing computer software
.756	Standardized or stereotype letters. Model letters		651.923.07 Typewriting sections. Typing pools
	→651.713 Letterheads. Headed notepaper	.4	Work of the shorthand typist
.757	Reminders. Reminder letters	.42	Taking dictation. Dictating
.758	Internal correspondence. Communications with agents and representatives		→651.93 Shorthand. Stenography
651.76	CALLING NOTICES. NOTICES OF MEETINGS	.422	Machine dictation
651.77	PROCEEDINGS, OFFICIAL REPORTS OF MATTERS CONSIDERED BY COMMITTEES. MINUTES OF MEETINGS	.44	→681.847.2 Dictation machines — Sound recording and reproducing machines — Technical acoustics
651.78	REPORTS	.924	Typing the transcript (from shorthand or tape), e.g. audiotyping
651.8	CARD INDEXES. MAINTAINING INDEX FILES		Addressing methods
	→651.53 Arrangement and classification of records. Sorting and filing of records		→681.621.6 Addressing machines — Graphic reproduction machines and equipment
	686.84 Card index equipment — Office equipment. Stationery		<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.</i>
	686.874 Card index furniture. Card cabinets	.925	651.924.011.54 Mechanized production of addresses
	<i>Further particulars may be denoted by colon combination, e.g.</i>		Duplicating, production of multiple copies. Reproduction
	651.8:658.8 Card indexes of sales records		<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.</i>
651.83	METHODS OF ARRANGEMENT		651.925.012.7 Rationalization of copies. Control of copying
.838	Sorting. Retrieval, selection		.07 Duplicating section. In-house duplicating
.2	Manual retrieval, manual selection. Filing and extracting by hand without accessories		<i>For independent enterprises offering duplicating services → 658.11:651.925</i>
.4	Mechanized retrieval, mechanized selection. Filing and extracting with accessories	.2	Carbon copies
		.3	Mechanized duplicating, reproduction

651.925.4	Duplicating, reproduction by photocopying, by dyeline, diazo methods etc. <i>Individual methods may be denoted by colon combination, e.g.</i> 651.925.4:681.327.54'11 Reproduction by computer printer :772.932 Electrophotography. Xerography. Xeroradiography :778.1 Photocopying	651.928	Business codes, cryptographies →65.012.8 Maintaining secrecy, concealment. Protection etc.
.926	Translating. Interpreting →06.053.56 Interpreting in meetings etc. 356.362 Interpreters. Translators — Military service generally 82.03 Interpretation. Translation — Literature <i>Further particulars may be denoted by colon combination and the .011.07 special auxiliaries listed under 65, e.g.</i> 651.926:681.3.069 Use of computer software for translations 651.926.07 Translation departments <i>For translation bureaux as independent enterprises → 658. 11:651.926</i>	651.93 .931 .932 651.933 .934 .936 .937	SHORTHAND. STENOGRAPHY →651.923.42 Taking dictation. Dictating Shorthand technique Systems of abbreviation of ordinary script, e.g. speed writing →801.18 Abbreviations — Linguistics Machine stenography, mechanical shorthand. Stenotyping, e.g. Palantyping →681.613.3 Shorthand, stenographic machines — Graphic reproduction machines Shorthand systems according to language <i>Further particulars may be denoted by Table 1c common auxiliaries of language, e.g.</i> 651.934 =20 English shorthand =30 German shorthand Non-phonetic and partially phonetic shorthand systems Phonetic shorthand systems, e.g. Pitman method, Stolze-Schrey method (Germany)
651.926.08	[cancelled] use .007 or -05		

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The following sections are published in separate volumes of BS[1000]:

654 Telecommunication and telecontrol (organization, services)

655 Graphic industries. Printing. Publishing. Book trade

656 Transport and postal services. Traffic organization and control

657 Accountancy

- 06.047 Accounting, budgeting — Organizations — Generalities
- 336.717.16 Accounting — Banking. Banks
- 336.722.6 Accounting — Saving and savings banks
- 347.719 Commercial accounting etc. — Commercial law
- 347.728.1 Accounts — Commercial law

Special auxiliary subdivision for 657

657.05 Management accounting

Principal divisions (continued)

657.1	BOOKKEEPING METHODS, SYSTEMS AND TECHNIQUES <i>Here are classed matters relating to bookkeeping especially from a technical point of view.</i> <i>Bookkeeping for specific purposes may be denoted by colon combination, e.g.</i> 657.1:336.71 Bookkeeping in banks :64.03 Household and home bookkeeping :658.78 Warehouse bookkeeping <i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65 and colon combination when necessary, e.g.</i> 657.1.011.52 Handwritten or manual entry bookkeeping	657.1.011 (cont'd) 657.1.08 657.11 657.12 .122 .123 .124 657.126 657.15 657.16
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- .54 Machine entry bookkeeping
- .56 Automation in bookkeeping
- .012 Bookkeeping methods
- 657.1.012:681.3 Computerized methods in bookkeeping
- :336.2 Bookkeeping from the point of view of taxation
- 657.1.012.8 Confidential bookkeeping
- .014.132 Centralized bookkeeping
- .133 Decentralized bookkeeping
- .134 Standardized (coordinated) bookkeeping
- .07 Bookkeeping departments, sections
For auditing → 657.6
[cancelled] use .007 or -05
- Single-entry bookkeeping
- Double-entry bookkeeping
- Transfer bookkeeping
- Tabular bookkeeping
- American system of bookkeeping
- Duplicate, simultaneous bookkeeping, e.g. Kalamazoo system. Loose-leaf bookkeeping
- Public sector bookkeeping (mainly concerned with single-entry)
- Public sector bookkeeping in combination with double-entry bookkeeping

657.2	KEEPING ACCOUNTS. RECORDING, ENTERING TRANSACTIONS	657.244.12	Bills of exchange. Sight drafts
Special auxiliary subdivisions for 657.2		.13	Money orders, drafts
657.2.016	Recording, entering of transactions during development	.14	Promissory notes. Inland bills of exchange
.1	Upon formation, foundation, establishment	.16	Letters of credit
.2	Upon growth, increase in capital, expansion	.2	Cheques and giro transfers
.3	Upon shrinking, contraction. Upon reduction in capital	→336.717 Banking transactions	
.4	Upon merger, amalgamation, association	.21	Cheques
.5	Upon division, demerger. Upon dissolution of a cartel	.22	Giro transfers
.7	Upon change, transformation. Reconstruction. Settlement, arrangement. Turn-around	.5	Warrants
.8	Upon dissolution, winding up. Upon insolvency, bankruptcy, liquidation	.6	Commission notes
		.7	Discount lists
		.9	Other bookkeeping documents, original documents
Principal divisions (continued)		657.246	Bookkeeping documents, original documents of internal transactions. Internal vouchers
657.21	ACCOUNTS: DEFINITIONS, FUNCTIONS, PURPOSE. DEBIT. CREDIT. RECEIPTS. PAYMENTS, EXPENSES	657.25	FORMAL PRESENTATION AND ARRANGEMENT OF THE ACCOUNTS
.212	Debit	657.28	METHODS OF PAYMENT
.213	Credit	.282	Cash payments
		.286	Remittances
657.22	OPENING, KEEPING, CLOSING AND REOPENING OF ACCOUNT BOOKS	.1	Telegraphic
.221	Opening and organization of account books	.2	Postal
.222	Keeping of account books	.3	Bank transfers in general
.223	Reorganization of account books during the financial, business year	.4	Giro transfers
.224	Closing the account books	.9	Other remittances
.2	Following compulsory liquidation	657.3	BUDGETS. ESTIMATES. CLOSURE OF ACCOUNTS. ACCOUNT BOOKS. LEDGERS. BALANCES
.3	Following voluntary liquidation	657.31	BUDGETS. ESTIMATES
.225	Reopening of account books	→336.12 State, national budgets — Finance	
657.23	REVERSING ENTRIES. ADJUSTMENTS. CANCELLATIONS. CORRECTIONS OF ERRORS	<i>Budgets for special purposes may be denoted by colon combination, e.g.</i>	
.232	Reversing entries, cross entries	657.31:658.8 Sales budgets	
.234	Correction and adjustments compensating for errors	<i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, e.g.</i>	
657.24	BOOKKEEPING DOCUMENTS, ORIGINAL DOCUMENTS	657.31.012.7 Budgetary control	
.242	Documents of cash transactions. Receipts. Notes of quittance. Cancellation of bills, invoices	Types of budget (general, current, flexible, variable)	
.243	Documents and dockets referring to goods movements	<i>Here are classed budgets from the point of view of bookkeeping for private as well as public enterprises</i>	
.1	Bills, invoices	Budgets for financial transactions	
.2	Consignment notes. Dispatch advice notes. Bills of lading or shipping	Business budgets. Trading budgets	
657.243.2 ≈ 656.039, e.g.		Ordinary budgets	
657.243.244 Delivery dockets as bookkeeping documents		Extraordinary budgets. Special budgets	
.27 Customs documents as bookkeeping documents		Budgets for special sources of revenue	
.244	Credit notes as bookkeeping vouchers, original documents	Budgets of individual departments	
→336.777 Trade bills of exchange etc. — Economics		Budget additions. Supplementary budgets	
347.457 Civil credit instruments. Bills of exchange etc. — Civil law		Fixed and variable budgets	
.1	Bills of exchange. Money orders, drafts. Promissory notes	Comparisons between estimated and actual expenditure. Budget variances, budget revisions	
		ACCOUNT BOOKS IN GENERAL	
		Cash books	
		MEMORANDUM BOOKS. DAY BOOKS. JOURNALS	
		Memorandum books	
		Day books	

657.333	Journals	657.372.5	Goodwill
657.34	LEDGERS		<i>For value of business (error in BS 1000[65/651+657/659]:1968) use .011.47, the subdivisions of 330.1 or 658.15</i>
.342	Posting journal entries to the ledger		→657.421.3 Intangible assets and their depreciation — Asset accounts
657.35	SUBSIDIARY BOOKS		Types of balance sheet
.352	Order books. Purchases books. Sales books		Annual balance sheets. Trading balances
.2	Order books	.375	<i>[cancelled]</i> → 657.375.1
.7	Purchases books	.1	Balance sheets for tax purposes
.8	Sales books	675.375.11	Special balance sheets (at formation, establishment, merger, reorganization, liquidation, bankruptcy, insolvency etc.)
.353	Secondary cash books. Auxiliary cash books	657.375.2	Consolidated balance sheets
.354	Bill books	.3	Condensed balance sheets
.1	Bill books, payable and receivable		
.2	Bill diaries, due-date registers		
.3	Bank books	.6	
.4	Transfer books	.7	
.356	Stock books. Warehouse books	657.4	ACCOUNTS. ACCOUNTING SYSTEMS. COST ACCOUNTING
	→657.1:658.78 Warehouse bookkeeping		<i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, colon combination and common auxiliaries, e.g.</i>
	<i>For stock control and records</i> →658.787		657.4.01 General questions. Expense classification and other accounting theories
.359	Other books		.012.2 Accounting plans or systems
657.36	TRIAL BALANCES. DEBIT-AND-CREDIT BALANCES. INTERIM BALANCES		657.4.012.2:677 Accounting plans, systems for the textile industry
657.37	ANNUAL CLOSURE OF ACCOUNTS, FINAL ACCOUNTS		657.4.012.2(44) Compulsory accounting plans in France
.371	Stocktaking		
.1	Stocktaking. Taking an inventory		
.3	Stocktaking records. Inventories		
	→657.356 Stock books. Warehouse books		
	658.787 Stock control. Stocktaking. Inventories — Management of stock	657.41/.45	FINANCIAL ACCOUNTING. ACCOUNTS
.8	Related matters	657.41	CAPITAL ACCOUNTS
.82	Accuracy of records		→330.14 Capital — Economics
.84	Continuity of records, perpetual inventory		658.14 Financing. Funding. Formation and accumulation of capital — Business management
.372	Balancing: techniques, methods for preparation of balance sheets	.411	Own capital, equity capital (of enterprise)
	<i>Further particulars may be denoted by colon combination with 33 and the .011.07 special auxiliaries listed under 65, e.g.</i>		→336.647 A company's own financial resources — Economics
	657.372.01 Balancing theory. Static and dynamic balances		658.147 Own capital, equity capital. Share capital
.1	Preparation of balance sheets in general	.1	Capital accounts. Private accounts
.12	Profit and loss analysis	.3	Share capital
	→657.411.8 Profit and loss accounts — Own capital	.37	657.411.31/.36 ≈ 336.763.21/.26
	657.44 Profit and loss accounts — Accounts	.6	Unissued shares (authorized capital)
.14	Closing the books. Carrying forward of balances	.62	Reserve capital
	→657.224 Closing the account books	.63	True reserves. Capital reserves. Legal reserves
.2	Valuation	.64	False reserves
	→332.64 Valuation procedure — Land value — Economics	.65	Open reserves
	657.92 Assessment. Techniques of appraisal, valuation and estimating.	.67	Secret reserves. Hidden reserves
.3	Writing-off, amortization. Depreciation	.68	Earmarked reserves
.32	Amortization. Depreciation	.69	Free reserves
.34	Complete write-off	.8	Other reserves
.4	Adjustments for increase of value		Profit and loss accounts (from point of view of own capital)
			→657.372.12 Profit and loss analysis — Balancing
			657.44 Profit and loss accounts. Trading accounts

657.412	Outside capital. External capital	657.423	Trading assets. Operating assets
	→336.648 Outside capital etc. — Economics	.2	Forward transactions, futures (securities or goods)
	658.148 Outside capital. External capital. Borrowed capital. Loan capital		→336.764.2 Forward market operations — Finance — Economics
.1	Non-negotiable bonds	.3	Work in progress (orders in hand). Construction, manufacture etc.
.12	Debentures	.4	Cultivation and livestock production
.13	Mortgages	.5	Agencies. Branch offices
	<i>Further particulars may be denoted by colon combination, e.g.</i>	.424	Investments
	657.412.13:332.21 Property mortgages		→336.767 Capital investment in securities — Finance — Economics
	:656.6 Ships mortgages		<i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, e.g.</i>
.2	Negotiable bonds	.2	657.424.012.227 Investment appraisal
.4	Long-term and short-term bonds		Short-term investments
	657.412.4 $\cong$ 657.424	.21	Against security, mortgage in general
.6	Insurance reserves. Life-insurance reserves.	.22	Against shares as security, mortgage
	Fire-insurance reserves	.23	Against other security
.7	Provident funds (welfare, pensions, sickness-benefit funds etc.)	.24	Without security
657.42	ASSET ACCOUNTS, REAL ACCOUNTS	.4	Long-term investments
.421	Fixed assets, non-current assets	.425	Depreciation accounts
	→658.152 Capital investment. Fixed assets etc. — Business management	.429	Various assets
.1	Tangible assets: appreciation and depreciation (immovables and movables)	657.43	PERSONAL ACCOUNTS
.3	Intangible assets and their depreciation	.431	Types of personal account
.31	Rights, concessions, patents, licences, copyright, usufruct, quoted investments etc.	.8	Current and deposit accounts
.32	Organizing expenses, preliminary expenses. Goodwill. Unpatented inventions. Manufacturing secrets, trade secrets etc.	.82	Current accounts without interest
		.83	Current accounts with interest
.422	Circulating assets. Current assets. Liquid assets	.834	Interest calculated by progressive method, compound interest
	<i>Current, working capital in general is classed here</i>	.835	Interest calculated by retrograde method
	→658.153.2 Kinds of working capital. Business capital	.836	Interest calculated according to sliding scale, e.g. on daily balance
.1	Cash in hand. Cash in bank	.432	Debtors' accounts
.11	Cash in hand	.4	<i>For ordering → 658.74</i>
.12	Petty cash	.5	Part payments, payments on account to supplier
.13	Cash in bank, bank accounts in general	.6	Debts based on goods supplied and services provided, accounts-receivable trade
.14	Blank, unrestricted, open credit	.7	Intergroup debts
.15	Money at call and at short notice	.8	Doubtful or contested debts
.16	Cash transfers	.9	Written-off debts, bad debts
.2	Bills	.433	Other debts
.21	Bills receivable	.2	Creditors' accounts
.22	Bills payable	.3	Company savings' liabilities
.3	Bills for collection	.4	Part payments, payments on account by customer
.4	Various securities	.5	Liabilities based on goods supplied and services provided. Accounts-payable trade
.5	Dividend coupons for encashment	.6	Intergroup liabilities
.6	Raw material stocks. Partly finished goods or products, work in progress	.9	Liabilities for dividend coupons payable
	→658.785.1 Raw materials stores — Stock management	.435	Other liabilities
.7	Warehouse stocks. Sales stocks. Manufactured, finished goods	.2	Partnership accounts
	→658.784 Stores of semi-finished and finished products	.4	For ordinary partnerships
.8	Purchase accounts. Sales accounts (profit accounts, earning accounts)	.437	For limited partnerships
		.1	Accounts for agents, representatives etc., for purchasing and selling
		.2	For agents
		.3	For representatives
			For sellers, vendors, salesmen

657.437.4	For travellers	657.471.1.001 (cont'd)	
.6	For commission agents	657.471.1.011.26	Single cost
.8	For associates	.27	Overhead expenses, indirect costs. Administrative costs. Operation costs. Average costs
.439	Other personal accounts	.28	Marginal cost. Marginal utility
657.44	PROFIT AND LOSS ACCOUNTS. TRADING ACCOUNTS	.11	Materials cost. Materials valuation. Current price. Average price. FIFO (first in, first out). LIFO (last in, first out) etc.
	→657.372.12 Profit and loss analysis — Balancing	.12	Wages costs. Labour costs
	657.411.8 Profit and loss accounts — Own capital	.122	Social security, social benefits costs
	658.155 Profit. Loss. Profitability — Business and industrial management	.13	Site costs. Accommodation costs
.442	Results of business transactions. Incidental profits and losses	.14	Plant costs. Machinery, equipment and tools costs
.8	Unforeseen expenses	.16	Estimated costs
.443	Various commissions and interest	.17	Offsetting, costing of internal services
.444	Sales accounts	.6	Cost centres
	→657.422.8 Purchase accounts. Sales accounts — Asset accounts	.61	General cost centres
.445	Variations of or fluctuations in value of stock	.62	Production cost centres, e.g. machinery
.446	Non-operational expenses and revenues (taxes, insurance etc.)	.63	Production services cost centres
.447	Turnover. Calculation of turnover	.64	Materials cost centres
657.45	OTHER TYPES OF ACCOUNT	.65	Administration or management cost centres
.451	Distinction between impersonal and subsidiary accounts	.66	Marketing or sales cost centres
.454	Management accounts. Suspense accounts and adjustment accounts	.7	Cost unit accounting. Cost elements
.2	Adjustment accounts	.72	Total cost
.3	Clearing accounts	.74	Orders, job cost
.4	Controlling accounts	.76	Single output, unit cost
.8	Contra accounts	.474	Costs calculation
657.47	COSTING. COST ACCOUNTING	.2	Connections between business (office) and operational (factory) bookkeeping
	→338.5 Prices. Price formation. Pricing. Costs — Economics	.22	Cost distribution sheet, cost ledger
	65.03 Prices. Tariffs	.23	Operational (factory) bookkeeping
	658.7.03 Purchase prices	.5	Calculation of costs, costing methods
	658.8.03 Selling prices	.51	Actual cost calculation
	<i>Further particulars may be denoted by colon combination and the .011.07 special auxiliaries listed under 65, e.g.</i>	.52	Standard costing
	657.47:677 Cost accounting in the textile industry	.55	Direct and indirect costing, marginal costing
	657.47.01 Cost accounting theory	.57	Calculation methods
	.011.1 Cost accounting policy		<i>Further particulars may be denoted by colon combination, e.g.</i>
	.014.132 Centralized cost accounting	.571	657.474.57:338.46 Service costing
	.07 Costing department	.573	Calculation by division. Equivalence methods of calculation
657.47.08	<i>[cancelled] use .007 or -05</i>	.478	Additions and surcharge calculation
657.471	Costs. Types of cost. Cost centres. Cost units	.2	Cost determination. Evaluation and appraisal of costing
.1	Types of cost. Production costs	.23	Preliminary costing. Interim costing. Historical costing
	<i>Types of cost not listed here may be denoted by colon combination and the .011.07 special auxiliaries listed under 65, e.g.</i>	.24	Preliminary costing
	657.471.1:658.8 Marketing costs. Selling costs	.5	Interim costing
	:659.1 Publicity costs	.7	Historical costing
	657.471.1.011.22 Fixed costs	.8	Uniform costing
	.24 Variable costs		Short-term profit costing
			Cost comparison. Time comparison. Performance against objectives. Comparison of methods
		.479	Special problems of cost accounting
			<i>Further particulars may be denoted by colon combination, e.g.</i>
			657.479:339.13 Market influences on costing

657.479.2	Effect of employment levels and capacity utilization on cost	657.63 (cont'd)	<i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, e.g.</i>
.3	Cost reduction, lowering of cost, e.g. through mass production		657.63.011.1 Purpose of audit
.4	Costing of residues, scrap, by-products and joint products	.631	General matters
.5	Discretionary matters	.2	Responsibility of the auditor
657.6	AUDITING. INDEPENDENT EXAMINATION AND VERIFICATION OF ACCOUNTS	.6	Relations with the client. Reports on state of finances
	336.126 Administering the budget.	.8	Compulsory audit. Audit required by statute
	Publication of accounts. Audit — Public finance	.632	Fraud and error
	<i>Further particulars may be denoted by Table Ik -05</i>	.2	Detection of balance sheet fraud
	<i>Persons and the .011.07 special auxiliaries listed under 65, e.g.</i>	.4	Detection of balance sheet error
	657.6-057 Auditors	.633	Technical details of auditing
	657.6.012.16 Audit report, appraisal	.2	Working papers, documents
	<i>Specific reports may be denoted by colon combination</i>	.4	Detailed audit
657.6.08/.083	<i>[cancelled] use .007 or -05</i>	.5	Internal checking
657.62	ANALYSIS AND AUDIT OF BALANCE SHEETS	.6	Balance sheet checking
.622	Analysis of balance sheets	.8	Investigations
.623	Standardized forms of balance sheet, e.g. of public companies, associations, cooperatives, banks	.635	Auditors' certificates, reports
.624	False balances. Incorrect balances	.2	Auditors' certificates
.625	Comparison of balance sheets	.4	Auditors' reports. Auditors' statements
.628	Supplementary investigations and examinations	657.9	OTHER ACCOUNTING MATTERS
657.63	AUDIT, EXAMINATION AND VERIFICATION OF ACCOUNTS BOOKS	657.92	ASSESSMENT. TECHNIQUES OF APPRAISAL, VALUATION AND ESTIMATING
			<i>Further particulars may be denoted by colon combination, e.g.</i>
			657.92:336.2 Tax assessment
			:657.47 Assessment for costing
			Techniques of assessment, particularly for real estate and property valuation

658 Business and industrial management. Administration. Commercial organization

→334 Forms of organization and cooperation in the economy	658.1	FORMS OF ENTERPRISE. FINANCES
<i>Management in specific industries may be denoted by colon combination, e.g.</i>		<i>Further particulars may be denoted by the .011.07 special auxiliaries listed under 65, e.g.</i>
658:677 Business management in the textile industry		658.1.016.1 Foundation of enterprises
<i>Here are also classed individual enterprises; industry, country and name may be denoted by colon combination and common auxiliaries, e.g.</i>	658.11	.017 Size of enterprise
658:654(410)BT British Telecom (BT)		KINDS AND FORMS OF ENTERPRISE
:654(410)BT(091) Company history of British Telecom		<i>Further particulars may be denoted by colon combination, e.g.</i>
<i>For individual sectors of the economy use 338, e.g.</i>	.112	658.11:651.925 Enterprises offering duplicating services
338:622 Mining industry	.2	:651.926 Translation bureaux as independent enterprises
<i>Further particulars may be denoted by common and special auxiliaries, e.g.</i>	.3	Location, site, place of enterprise
658(078.7) Business case studies	.114	Principal site, head office, main works
658.009 Relationships, e.g. social and ethical, within business and industrial management		Subsidiary sites. Branch offices, works
658.012.2 Corporate planning		Forms of enterprise in general. Private enterprises, businesses
		→334.72 Undertakings and firms according to ownership and sources of finance
		347.72 Trading companies — Civil law
		<i>Further particulars may be denoted by colon combination, e.g.</i>
		658.114:347.77.043 Licensed businesses

658.114 (cont'd)	<i>For most of the subdivisions of 658.114 no exact English equivalents appear to exist. In such cases the French and/or German texts have been included</i>	658.14	FINANCING, FUNDING, FORMATION AND ACCUMULATION OF CAPITAL
.1	One-man businesses. Sole trader. Individual trader		→330.146 Accumulation of capital. Capital formation — General economics
.2	Partnerships, participations		330.322 Investment. Capital formation
.25	Firms, general partnerships (sociétés en nom collectif)		330.567.6 Accumulation of income. Capital formation. Stockpiling — National income
658.114.29	<i>[cancelled]</i> → 334.72, 658.114.3		336.64 Business finance. Financing of business enterprises. Formation of capital. Capitalization. Raising of capital — Economics
658.114.297	Companies specializing in colonial or overseas trade (sociétés coloniales)		<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65 and colon combination, e.g.</i>
.3	Companies with share capital in general		658.14.01 Principles. Theories of financing
.32	Limited liability companies, limited partnerships (Kommanditgesellschaften)		.011.1 Financing policies
.322	Ordinary limited companies, limited partnerships (einfache Kommanditgesellschaften)		.012 Methods of financing and obtaining credit
.324	Companies, partnerships limited by shares (Kommanditgesellschaften auf Aktien)		.012.2 Financial planning. Financing plans
.4	Private and public limited liability companies (sociétés anonymes; sociétés à responsabilité limitée; sociétés par actions en général)		658.14:658.017.3 Financing of small firms
.44	Private limited liability companies		Amount of capital
.45	Public limited liability companies, joint stock companies	.141	Direct issue of securities, shares etc.
.5	Associations in general. Syndicates. Holding companies. Groups	.144	<i>[cancelled]</i> → 658.144
.56	Temporary associations, joint ventures	658.144.8	Own capital, equity capital. Share capital
.6	Private sector production monopolies	658.147	658.147 ≅ 657.411
.61	Community of interests	.2	Self-financing
.63	Cartels	.148	Outside capital. External capital. Borrowed capital. Loan capital. Capital from third parties. Short-term capital (commercial securities, negotiable instruments). Long-term capital (debentures, bonds, mortgages)
.64	Trusts		658.148 ≅ 657.412
.7	Cooperatives		Other matters
.8	Associations, trade unions, foundations, institutions active as enterprises	.149	Conversions. Transfers
.115	Public, state and nationalized enterprises	.3	Repayments. Redemption
	→334.724.6 State companies. Nationalized industries	.5	PRIVATE FINANCIAL MANAGEMENT. FINANCIAL ADMINISTRATION OF ENTERPRISES
.31	Governmental monopoly organizations. Corporations under state control	658.15	<i>Further particulars may be denoted by colon combination, e.g.</i>
	→334.75 Umbrella agreements between companies and other business organizations in a market economy. Monopolies	.152	658.15:657.6 Private financial management audits
	336.126.3 Obtaining revenue from taxes. Fees, duties, customs and excise, monopolies, dues etc. — Economics		Capital investment. Fixed assets. Capital budgeting. Use and appropriation of funds
	347.733 Buying up, cornering. Monopolies. Trusts. Cartels — Commercial law. Company law	.153	658.152 ≅ 657.42, e.g.
	35.078.41 Administration of monopolies — Public administration		658.152.5 Depreciation
.33	Public companies with share investment. Joint public and private companies		Circulating assets. Floating assets. Working capital. Business capital. Available funds. Liquid assets
658.14/17	FINANCIAL MATTERS IN GENERAL		→330.142.212 Circulating capital. Floating capital — General economics
	<i>Further particulars may be denoted by Table Id common auxiliaries of form and the .01/.07 special auxiliaries listed under 65, e.g.</i>		336.663 Current assets, liquid assets — Finance
	658.14/17(047.32) Financial reports		657.422 Circulating assets. Current assets — Accountancy
	658.14/17.016.2 Financial growth of an enterprise	.2	<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.</i>
			658.153.012.7 Liquidity control
			Kinds of working capital. Business capital
			658.153.2 ≅ 657.422

658.153.8	Rate of circulation of working capital, business capital	658.2 (cont'd)	<i>Further particulars may be denoted by colon combination, e.g.</i>
.155	Profit. Loss. Profitability. Trends in profitability. Yield. Trading profit, return		658.2:368.1 Insurance of installations, premises and equipment
	→330.13 Profitability. Economic principle. Utility. Value		:628.517.2 Industrial noise control on premises and relating to equipment
	657.424 Investments — Accountancy		:628.8 Heating, airconditioning of buildings
	657.44 Profit and loss accounts		:628.9 Lighting of premises and equipment
	<i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65, e.g.</i>		:657.372.3 Depreciation of plant and equipment
	658.155.012.7 Profit control		:662.998 Industrial heat insulation
	.018.2 Break-even point		:699.82 Damp-proofing, waterproofing of installations and buildings
.2	Distribution of profits. Dividends		
	→336.781.25 Dividends — Money. Banking. Stock market		
.3	Losses	658.21	SITING. SELECTION OF LOCATION. SITE. SITUATION. RELOCATION. REMOVAL
.4	Reserves. Reserve funds		→332.15 Selection of locations — Regional economics
	→657.411.6 Reserve capital — Accountancy		711.454 Industrial towns. Producing, manufacturing centres — Physical planning
658.16	FINANCIAL REORGANIZATION		<i>Further particulars may be denoted by colon combination, e.g.</i>
.167	Realization of assets. Liquidation		658.21:658.272 Influence of supply, procurement of raw materials
.168	Capital increase. Capital reduction. Capital reconstruction. Merger		
.1	Capital increase	.218	Site (space available, air, light, soil properties, ground gradient etc.)
.12	With special participation of previous shareholders	.8	Use of buildings partly utilized for other purposes
.13	Without special participation of previous shareholders	.219.4	Relocation of enterprises. Removal or resiting of factories
.15	By issuing bonus shares		
.2	Capital reduction	658.23	PLAN AND USE OF SITE. LAYOUT OF BUILDINGS
.3	Various forms of capital reconstruction		<i>Further particulars may be denoted by colon combination, e.g.</i>
.32	By injecting or introducing new capital		658.23:651 Administrative offices within the plan
.34	By repayment		:658.342.4 Communal areas. Canteens
.36	By purchase of own shares		:658.78 Stores. Warehouses
.5	Merger, amalgamation		:658.8 Sales premises. Show-rooms
	→330.341.44 Concentration. Centralization — General economics	.231	Further expansion. Provision for enlargement
	65.016.4 Association. Concentration. Merger, amalgamation	.232	Adaptation to requirements of production and operation
.52	Merger by transfer of shares	.233	Interior layout of building areas and interrelationships of the units
.522	Merger without liquidation	.234	Area of surface occupied
.523	Merger with liquidation	.235	Warehousing provision. Storage facilities
.526	Purchase of shares of another company	658.26	ENERGY SOURCES. POWER SUPPLY. HEAT AND WATER PROVISION
.55	Merger by transfer of goods		<i>Further particulars may be denoted by colon combination, e.g.</i>
.552	Complete transfer		658.26:621.039 Nuclear power
.553	Partial transfer		:621.1 Steam power
658.17	EXTRANEIOUS EXPENSES, E.G. FOR PROMOTION OF CULTURAL, ENTERTAINMENT, SPORTS, SOCIAL AND POLITICAL PURPOSES		:621.22 Water power
658.18	SAVING MEASURES IN GENERAL		:621.31 Electrical power supply
	→338.246.8 Emergency measures. Wartime measures. Reconstruction — Economics		:621.5 Pneumatic and wind power
658.2	INSTALLATIONS, PLANT, PREMISES. BUILDINGS, MATERIALS, EQUIPMENT, TOOLS		:662 Fuel as power source
	→69 Building		
	72 Architecture		

658.26 (cont'd)	:662.76 Gas as power source	658.286 (cont'd)	<i>Further particulars may be denoted by colon combination, e.g.</i>
.261	Generation of own power →620.9 Economics of energy in general		658.286:621.798 Packaging and packaging equipment
.262	Distribution of power on site (including that obtained externally) →621.8 Mechanical power transmission	.2	Internal transport, materials handling, Flows of materials. Supply and conveying of workpieces, components, tools etc.
.264	Provision of heat, heating <i>Further particulars may be denoted by colon combination, e.g.</i> 658.264:621.365 Use of electric heating		<i>Further particulars may be denoted by colon combination and the .01/.07 special auxiliaries listed under 65, e.g.</i>
.265	Water supply <i>Further particulars may be denoted by colon combination with the subdivisions of 628.1/.3</i>		658.286.2:621 .86 Materials handling equipment
658.27	MEANS OF PRODUCTION. MATERIALS, EQUIPMENT, MACHINERY, TOOLS →621.7 Plastic or chipless working, forming and treatment of materials 621.9 Working, machining with chip formation. Cutting, grinding, sheet working etc 66 Chemical technology 67/68 Various products and industries		:621.864 Winches :621.867 Continuous transfer equipment. Conveyors :621.867.8 Pneumatic conveyors :621.869 Loading equipment. Stackers :621.873 Cranes in general :621.876 Lifts. Escalators. Hoists
.272	Raw and auxiliary materials in general		658.286.2.012.12 Investigations into and analyses of materials handling
.273	Pre-production products. Semi-finished goods, work in progress etc.		.012.2 Planning materials handling
.274	Machinery and equipment in general <i>For specific equipment use the relevant sections, e.g. 621.7/.9, 66.013, 677 or 678</i>	.4	.07 Department or section for internal transport
658.28	ANCILLARY SERVICES TO PRODUCTION, FACILITIES FOR PRODUCTION <i>Only matter concerning industrial management is classed here</i> <i>Further particulars may be denoted by colon combination, e.g.</i> 658.28:621.31 Electrical installations :621.6 Installations for steam, water and compressed air :651.459.4 Installations for counter duty :658.527 Installations for continuous production and flow-line production :662.76 Installations for gaseous fuels		External transport, conveying, haulage →656.073 Goods transport services — Transport and postal services 658.788.5 Transport and delivery <i>Further particulars may be denoted by colon combination, e.g.</i> 658.286.4:625.1/.5 Transport by railway :629.11 Road and land vehicles :629.12 Ships, boats :629.73 Aircraft
.284	Communications equipment. Installations for control, signalling or information <i>Further particulars may be denoted by colon combination, e.g.</i> 658.284:621.394 Telegraph installations :621.395 Telephone installations and systems :621.396 Radio and radar installations :621.397.13 Television installations :654.9 Signalling installations :654.924 Alarm systems and installations :681.324 Computer networks	658.29	OTHER MATTERS RELATING TO MANAGEMENT AND ORGANIZATION OF INSTALLATION, PLANT, PREMISES
.286	Transport, conveying, materials handling	658.3	HUMAN RELATIONS IN THE ENTERPRISE <i>Labour, employment, organization of labour within specific enterprises are classed here</i> <i>Further particulars may be denoted by the .01/.07 special auxiliaries listed under 65</i> <i>For working conditions use relevant subdivisions of 658.31/.35</i> <i>Persons and personal characteristics formerly listed here may be denoted by Table Ik -05 Persons</i> <i>For personnel manager and personnel staff use 658.3.007 or 658.3-057.17</i> 658.31/.35 ≈ 331.1/.5, e.g. 658.310.14 Human factor in the enterprise .16 Work performance .328 Work pace