BACKGROUND: Access points assigned to a work for descriptive cataloging purposes (that is, main or added author entries, title entries, or series entries) should not be treated as substitutes for subject headings in designating the subject content of a work. The subject headings assigned to any work being cataloged should reflect the nature of the work and the full range of subjects discussed within the work, regardless of whether they duplicate descriptive access points that have been assigned.

Although this is important for manual card catalogs, in which one would expect to find a complete file of the library's holdings on a given topic in a single place, it is even more important for online catalogs in which searches are frequently limited to subject fields. In such searches a work on a specific topic will be retrieved only if the topic has been assigned as a subject heading, regardless of whether the identical term is also used as a descriptive access point.

1. Assigning subject headings that duplicate descriptive access points. Assign subject headings to bring out all topics of a work, as well as any form headings required for the work, without regard to whether identical headings have been assigned as descriptive access points.

2. Examples illustrating duplication of descriptive access points by subject headings.

110 2# $a Insurance Corporation of Sri Lanka.
245 00 $a Report & accounts - Insurance Corporation of Sri Lanka.
610 20 $a Insurance Corporation of Sri Lanka $v Periodicals.
650 #0 $a Insurance $z Sri Lanka $x Accounting $v Periodicals.

100 10 $a Craig, Lulu Alice.
245 10 $a Glimpses of sunshine and shade in the far North; $b or,
My travels in the land of the midnight sun.
651 #0 $a Alaska $x Description and travel.
600 10 $a Craig, Lulu Alice $x Travel $z Alaska.

100 10 $a Yee, Rhoda.
245 10 $a Dim sum / $c by Rhoda Yee.
650 #0 $a Dim sum.

110 20 $a Communications Satellite Corporation.
245 10 $a Comsat at 10 : $b the first decade of the Communications Satellite Corporation.
610 20 $a Communications Satellite Corporation $x History.
650 #0 $a Artificial satellites in telecommunication $x History.