



Purpose of the Collection: To provide guidance in the selection of library materials to support the curriculum for the students and the research needs and interests of the faculty. The School of Accountancy offers an undergraduate major in Accounting. At the graduate level accounting degrees include Graduate Certificate in Accountancy, Master of Business Administration with a major in Accounting; Master of Professional Accountancy; Master of Taxation; and Doctor of Philosophy in Business Administration with a major in Accountancy.

The College of Law and the Departments of Computer Information Systems, Decision Sciences, Economics, Finance, Management, Mathematics, and Risk Management have some shared interests with the School of Accountancy; and materials bought to support the former departments add to the support of the School of Accountancy.

General Collection Guidelines:

- a. Languages: English is the primary language of the collection.
- b. Chronological Guidelines: Emphasis will be on current materials. There is a strong interest in historic accounting materials when available.
- c. Geographical Guidelines: the United States is of primary interest.
- d. Treatment of the Subject: Emphasis will be on scholarly research materials. Textbooks, handbooks, and statistical materials are collected selectively.
- e. Date of Publication: Primary emphasis is on current imprints.
- f. Types of Materials: Electronic and print journals are of primary interest. Monographs are also of importance. Electronic resources such as RIA CheckPoint are of extreme importance for graduate level study and application of accounting skills.

| <u>Observations and Qualifications by Subject Subdivision:</u> | <u>Collecting Level</u> |
|---|--------------------------------|
| Account Research Methods | 4 |
| Accounting Biographies | 3c |
| Accounting Education, Study & Teaching | 3c |
| Accounting Firms | 3c |
| Accounting History | 3c |
| Accounting Information Systems | 4 |
| Accounting Standards | 3c |
| Accounting Theory | 4 |

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| Auditing | 4 |
| Auditing Committees | 3c |
| Auditing Standards | 3c |
| Auditor-Client Relationships | 3c |
| Budgeting | 3c |
| Business Valuation | 4 |
| Corporate Governance | 4 |
| Cost/Managerial Accounting | 3c |
| Disclosure in Accounting | 3c |
| Earnings Reporting and Forecasting | 4 |
| Financial Accounting in Government & Not-for-Profits | 4 |
| Financial Reporting & Analysis | 3c |
| Financial Statement Analysis | 3c |
| Foreign Currency Issues | 4 |
| Forensic Accounting | 3c |
| International Accounting Practices | 4 |
| Internal Revenue Service | 3c |
| Securities Exchange Commission | 3c |
| Tax Research | 4 |
| Tax Practices and Procedures | 4 |
| Taxation of Corporations and Shareholders | 4 |
| Taxation – Individual | 3c |

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