

## ACCOUNTING COLLECTION GUIDELINES

### I. Purpose and Program Description

#### **A. Library's Collection Development Objectives**

The primary purpose of the collection is to support teaching and research studies at the B.S. / B.A. level and Master's level in Accounting.

#### **B. Curricular Program Description**

The study of accounting theories and practices is basic to sound management decisions in large organizations. Accounting includes the study of financial and managerial cost accounting and reporting, taxation, auditing, accounting information systems, and governmental and nonprofit accounting.

#### **C. New and Expanding Areas of Interest**

1. Nonprofit Accounting
2. Master's in Accountancy
3. Accounting Information Systems
4. International Accounting Standards

#### **D. Areas of Specialization**

1. Auditing
2. Financial Reporting
3. Government and Non-profit Sector Accounting
4. Managerial Cost Accounting
5. Tax Accounting

#### **E. Overlap with Other Academic Disciplines and Library Collections**

Economics, Information Systems, Tax Law, Public Administration.

### II. General Selection Guidelines

**A. Languages:** English is the primary language collected. Works in other languages may be acquired selectively and usually in English translation.

**B. Chronological Coverage:** Emphasis is upon current materials, beginning in the late 20<sup>th</sup> century to the present. Few items relating to the history of accounting are collected.

**C. Geographical Coverage:** Primarily emphasis is upon primarily upon U.S., though western accounting standards reflecting an international perspective are growing in influence..

**D. Types of Materials:** Indexes, abstracts, encyclopedias, handbooks, reports and standards are collected, as are publications of professional organizations. As a regional depository, all items on the subject area issued by the Superintendent of Documents are acquired.

**E. Imprint Date:** Current-imprint publications receive priority. Earlier materials will be very selectively collected as funding permits.

**F. Physical Format:** Hardback, paperback, electronic formats, serials, audiovisuals and computer software are collected.

**G. Treatment of Subject:** Publications relating to accounting, auditing, finance, and taxation are emphasized. Materials that focus on the standards for auditing and accounting will be emphasized.

**H. Place of Publication:** Primarily the United States. Imprints from other countries will be considered, however, primary emphasis will be placed on English language publications.

**I. Acquisition Plans Affecting Accounting & Finance:**

**1.) Standing Orders:** Due to budget reductions in the mid-1990s, all standing orders in all fields were cancelled.

**2.) Approval Plans:** None.

**J. Major Assessment / Selection Tools:** *Books for College Libraries*; *MLA*; Sheehy, Eugene P. *Guide to Reference Books*; Katz, Bill *Magazines for College Libraries*; *Choice Magazine*; *Booklist*; GOBI New Title Announcement Slips.

Assessments are conducted doing a comparison of the library holdings with those of the following peer institutions: Austin Peay State University (TPA), Columbus State University (GCO), Jacksonville State University (AJB), McNeese State University (LHA), Radford University (VRA), University of Louisiana-Monroe (LNE), University of North Alabama (ANO).

**K. Weeding / Replacement:** A major weeding was conducted in 2011 to remove damaged, superseded, out of date items, and those items which did not reflect the institutional curriculum. Following this, weeding has focused upon those items which are dated in terms of information on techniques and theory. For damaged items, efforts will be made to replace those materials. Discussions between the library liaison for the area and the department will take place to determine if an electronic copy of the title will be an acceptable replacement.

**L. Classifications That Define the Scope of the Collection:**

|              |   |
|--------------|---|
| HG 5601-5689 | Accounting. Bookkeeping                                   |
| HG 5691-5716 | Business Mathematics. Commercial arithmetic, incl. Tables |

**Library Liaison:** Best

**Subject:** Accounting

| LC Class     | Descriptor   | Existing Strength | Desired Strength |
|--------------|--|-------------------|------------------|
| HF 5601-5689 | Accounting.<br>Bookkeeping   | 3b                | 3b               |
| HF 5691-5716 | Business<br>Mathematics.<br>Commercial,<br>Arithmetic, incl.<br>Tables | 3b                | 3b               |

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