

Accounting

Subject: A. Accounting

Purpose: B. The Accounting collection is primarily intended to support undergraduate and graduate research and teaching to the Bachelor and Master levels as well as individual faculty projects.

Academic Programs Served:

C. The Accounting collection supports programs primarily in the Accounting Department. Degrees are offered at the Bachelor level and Master of Business Administration level with concentrations in Accounting. Various aspects of Accounting are of interest to other disciplines such as Economics and Finance.

Collection Guidelines:

D. **Languages:** Materials are collected in English only.

Chronology: All chronological periods are collected with emphasis on the post-1950 period. Current imprints are emphasized.

Geography: The United State is emphasized although materials on international accounting are also acquired. North American and Western European imprints are emphasized.

Notes/Comments:

Emphasis is placed on the materials that address both the theory and practice of financial accounting, with a specific focus on the preparation of financial statements according to generally accounting principles, as well as the concepts and theories that underlie the preparation of these statements. Materials that discuss the origin and operations of the SEC, the FASB, the AICPA, and the implications of their authoritative pronouncements are also acquired. Cost accounting as a managerial tool as well as accounting and computer-based information systems are also acquired. Lower and upper division textbooks are excluded except upon specific faculty request.

Library Liaison: Diane Tomasko

**Collecting Levels In
Accounting**

<u>Subject</u>	<u>LC Classification</u>	<u>Collecting Level</u>
Accounting	HF 5601- 5690	A
Taxation	HJ 3231- 5957	A
Public Accounting, Cost Accounting	HJ 9701- 9999	A