Purpose

The collection supports present and anticipated teaching and research in the field of Accounting and its sub-disciplines. Materials are primarily purchased based on the requests of the Accounting faculty.

The department offers three degrees:

- **B.S. in Accounting**
- **M.S. in Accounting**
- **M.S. in Tax Accounting**

More information about the Department and Program can be found [here](#).

In addition to the support for the specific degree programs of the Accounting Department, the collection also serves as a resource for undergraduate and graduate students and faculty in the other business disciplines. Related departments and programs that cover subjects of interest to Accounting include Economics and Finance, Management, Marketing, and Hotel, Restaurant and Tourism.

Language

The language of acquisition is English.

Chronological Guidelines

The primary focus of the collection is the research and studies of the last twenty years. However, in the area of accounting theory, materials dealing with earlier periods are acquired.

Geographical Guidelines

Primary emphasis is on the United States. However, there is increasing emphasis on the international area due to multinational business entities and organizations.

Treatment of Subject

Published research and theoretical works are most important. Computer applications are of growing importance. Also collected are works dealing with the legal aspects and the role of government in accounting. Histories are of less importance generally, but in the area of accounting theory, they are acquired. Upper level texts are collected selectively. Practice and methods and teaching of accounting are selectively acquired.

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Types of Material

Monographs and serial publications form the basis for acquisitions in print, micro-format and electronic media. Reference materials, including bibliographies, dictionaries, handbooks, and encyclopedias are acquired. Abstracts and indexes covering accounting and related subjects are acquired. Loose-leaf services covering taxation, auditing, financial accounting, and tax law have been replaced by their electronic equivalents when feasible. Law materials including court decisions, digests, citators, and regulations and rulings are acquired. Publications of U.S. government agencies are acquired through the U.S. Federal Depository Library Program. Other international documents are selectively acquired through the U.N., the O.E.C.D., the IMF, and other international organizations. Publications and proceedings of national and international accounting organizations and societies are selectively acquired.

Date of Publication

Emphasis is on materials published within the past ten years. Current materials are most important. Retrospective materials may be selectively acquired and may be purchased in microform formats, such as backfiles of newly acquired serial titles.

Other Resources

The Government Documents collection within the University Library is a source of much material that supports the programs of the Accounting Department. Especially important are tax materials of the Internal Revenue Service, court opinions of the Tax Court, and the reports and regulations of the federal government's agencies.

Related Policy Statements

Other information related to Accounting will be found in the following policy statements:

- Computer Science: programming.
- Hotel, Restaurant and Tourism: hospitality industry accounting.