

ACCOUNTING AND FINANCE COLLECTION DEVELOPMENT POLICY STATEMENT

I. PURPOSE AND PROGRAM DESCRIPTION

A. Library Collection Development Objective

The library seeks to support curricular, research, lifelong learning needs in accounting and finance with an emphasis on current applied research and instructional improvement.

B. Description of User Groups Supported

The user groups supported include undergraduate students and faculty. The Department of Accounting and Finance is a multidisciplinary department with programs that are designed to give the student the basic knowledge, skills, and values that build upon the foundation provided by the University Core Curriculum and are required for professional careers in business and not-for-profit organizations. Each program stresses critical thinking skills, cooperative learning, oral and written communication abilities, and the application of knowledge to solve business problems.

C. New and Expanding Areas of Interest

New and expanding areas of interest include: investment information, financial accounting and tax regulations, internet sources of financial information, accounting information systems, enhanced support for the Masters of Accountancy program including international accounting and finance information and financial statement analysis and real-time financial information.

D. Areas of Established Specialization

Areas of established specialization include investments, financial management, personal finance, financial institutions (such as banks and insurance companies; and taxation and financial reporting.

II. TREATMENT OF SUBJECT DEPTH

A. Treatment of Subject Depth

To support the Accounting and Finance Departments, the library will collect materials primarily in the following subject areas at the Basic Study

or Instructional Support Level (3A) and the Intermediate Study or Instructional Support Level (3B).

SUBJECT SUBDIVISIONS	COLLECTING LEVEL
Accounting	3B
Accounting Information Systems	3A
Accounting Law and Legislation, United States	3B
Auditing	3B
Banks and Banking, Accounting	3B
Bookkeeping	3B
Finance	3B
Financial Institutions	3A
Financial Management	3A
Financial Statements	3B
Forensic Accounting	3B
Information Storage and Retrieval Systems, Accounting	3B
Insurance, Accounting	3B
Internal Auditing	3B
International Accounting	3A
International Accounting	3A
International Accounting	3A
Investments	3B
Personal Finance	3A
Taxation and Financial Reporting	3B
Valuation	3B
Write-offs	3B

B. Specific Delimitations

Formats collected: Annuals and others serials, electronic titles, monographs, periodicals and reference sources are collected exclusively. Microformat collections, audio-visual, and dissertations are collected selectively.

Imprint dates collected: Current, exclusively.

Chronological focus: Current, exclusively.

Languages collected: English language, exclusively. All other languages selectively.

Places of publication: North America, Asia, Latin America, and Europe exclusively. Materials from other areas of the world are collected selectively, as needed.