

Library Collection Policy

School of Accountancy

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Policy Goals

This policy aims to support the curriculum and research of students and faculty in the School of Accountancy (SOA). The mission of the SOA is to:

- Develop effective accounting and business leaders who are committed to professional excellence and ethical conduct.
- Advance accounting knowledge through theory development and accounting practice improvement.
- Provide leadership and service to our university and professional community.

At the undergraduate level, students do not choose a specialized area of emphasis. They have the option of a dual major in Accounting and Economics. The SOA also offers two undergraduate minors, Accounting and Personal Financial Planning.

At the graduate level, MAcc students can choose between the following areas of specialization:

- Professional Accountancy
- Taxation
- Personal Financial Planning
- Information Systems
- Finance

MBA students in the College of Business can also complete an Accounting or Personal Financial Planning Specialization.

The School of Accountancy has identified the following faculty research interests:

- The Predictive Value of Accounting Information in Capital Markets

Subject Librarian:

Wendy Holliday
3000 Old Main Hill
Tel: (435) 797-0731
Email: wendy.holliday@usu.edu

Department Profile 2006:

Chair: Richard Jenson
Undergraduate students: 250
Graduate students: 56
Faculty: 15
Website: <http://www.usu.edu/cob/acct/>

Degrees Offered

BS – Accounting
BA – Accounting

MAcc – Master of Accounting

Participates in:

Master of Business Administration (MBA) –
Accounting and Personal Financial Planning

- Effects of Taxation on Corporate Decision Making
- Earnings Management
- Forensic Accounting
- Financial Consequences from Implementing Lean Manufacturing

Subject Guidelines

Materials to support faculty and graduate student research in the following subject areas will be given major priority:

- Auditing
- Financial Accounting
- Financial Planning
- Forensic Accounting
- Government Accounting
- Information Systems
- Managerial Accounting
- Taxation

In addition, materials related to the more specific research interests outlined above will be given special emphasis. General materials for undergraduates and standard reference works in accounting, including accounting principles and standards, will be purchased.

Chronological Guidelines

Collecting will focus on current materials.

Format Guidelines

Some documents produced and published by the U.S. government relevant to accounting regulations are collected within the Government Documents policy. Journals in electronic format will be acquired whenever possible.

Geographic Guidelines

Coverage of scholarly materials will focus primarily on the United States. Material from other regions will be collected at the specific request of the faculty.

Language Guidelines

English language materials are of primary interest. Select works in other languages will be purchased at the request of a faculty member.

Databases and Research Tools

Business Source Premier serves as the major indexing and abstracting database. Mergent Online provides detailed financial information for U.S. and International Companies. Lexis-Nexis provides supplemental coverage of accounting publications and company information. CCH Tax Network and RIA Checkpoint provide specific accounting and taxation research tools. Full text for many accounting journals is available in Business Source Premier and Lexis-Nexis. Select accounting journals are available full text in JSTOR.

Growing Interests, Trends & Developments

The policy will be reviewed annually by the Accounting subject librarian and updated according to changing research areas of faculty and graduate students, as well as modifications to the undergraduate curriculum.

Collection Strengths

Call Number Range	Subject Area	Level of Strength
HF	Accounting, general	Instructional
HG	Personal Finance	Instructional
HG	Finance Management	Research
HJ	Public finance and taxation	Research
HJ	Local and municipal finance	Minimal
HJ	Public accounting, auditing	Research

Stat Class

2010 Accounting

Special Funds Available

Each department in the College of Business has access to funds deposited annually in an account via First Security in the amount of \$200 per department; these funds accrue annually. SOA faculty members can request that the Accounting subject librarian purchase specific materials with these funds.

Related Collection Policies

Business General (2000)
Business Administration (2020)
Economics (2040)
Government Documents (9100)