

# Accounting

## Information Access Policy Clemson University Libraries

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Updated by M. Futral, Spring 2022

### I. Purpose

To support the research and teaching needs leading to Bachelor of Science and Master of Professional Accountancy degrees as they are a part of the School of Accountancy. To also provide limited support for the minor in Accounting.

#### A. Curriculum ([Registrar](#))

1. The Bachelor of Science curriculum is designed to prepare students for careers in corporate accounting and auditing. This implies entry-level positions in business, government, or not-for-profit organizations, or for preparation for further study at the graduate level.
2. The Master of Professional Accountancy curriculum prepares students for careers in public accounting. In addition to the AACSB Business Accreditation, the degree programs are also accredited by the AACSB Accounting Accreditation.

#### B. Primary Users

1. Undergraduate majors
2. Master's program
3. Accounting Faculty

#### C. Secondary Users

1. Undergraduates majoring in other business subjects
2. Community members

### II. Scope of the In-House Collection

The collection is particularly strong in the areas of business taxation and estates and gifts taxation. The collection overlaps with economics and legal studies (for tax-related subjects) and finance (for information relating to corporations and financial statements). Inclusion of material is based primarily on support of academic programs, especially graduate. To a large degree, the needs of the undergraduates are met by the online collection. Selected non-academic current issues at a popular reading level (e.g. flat tax) for use in all areas of study are also included.

## **A. Formats Guidelines**

### *1. Print Resources*

Print material will continue to be purchased for the collection on an as needed basis.

### *2. E-books*

E-books will be given strong consideration as needed or requested. E-books will also be purchased through Patron Driven Acquisition (PDA).

### *3. Electronic Resources*

These sources will be evaluated for their need and wide appeal. Databases will be considered as recommended or needed. E-journals will be considered over print journal subscriptions.

### *4. Media*

Films, documentaries, etc., in streaming format when financially feasible or other formats appropriate to users' viewing capabilities.

## **B. Language Guidelines**

Only English language materials will be purchased.

## **C. Geographical Guidelines**

Generally, information focusing on accounting in the United States will be purchased; some special topics in international accounting (e.g. international accounting standards) will be purchased on a very selective basis.

## **D. Chronological Guidelines**

Selecting will focus on current, up-to-date information. Important newly published works on the history of accounting in the United States will also be selected. Accounting books of historical importance will be selected. Also, books which describe changes in tax laws or the current state of tax laws will be retained.

## **E. Publication Date Guidelines**

Generally, the selector will purchase materials published within the last two years. Materials requested by a faculty member, or highly recommended in a news or journal source will be considered, regardless of publication date.

## **F. Materials selected for the accounting collection**

1. *Bibliographies*: Narrow subject scope bibliographies will be selected as appropriate to the focus of the collection.

2. *Career guidance and job-seeking guides*: Will be purchased for accounting only.

3. *Clemson University Information*: Any information relating to the School of Accountancy will be retained.

4. *Dictionaries, Directories, Biographical sources, Almanacs and Yearbooks*: Are purchased as needed for the collection.
5. *Guidebooks and workbooks*: Books that are targeted for practitioners or other business people, checklists, or books that are primarily worksheets to fill in, are not appropriate for our audience and will therefore not be purchased.
6. *Handbooks and manuals*: The circulating collection will include current, authoritative handbooks and manuals as needed for the collection.
7. *Journals*: Every effort will be made to preserve the current journal collection, and to add new titles as funds allow. Evaluation tools will be used to identify core journals, to ensure that they will not be cut. As well as core lists from recognized sources, journals deemed important by accounting faculty, will also be retained. Subscriptions for electronic journals will be added when requested or whenever possible.
8. *Accounting principles and standards and tax services*: The collection will include accounting and tax standards available online from the major bodies: AICPA, GASB, FASB, etc. Every effort we be made to keep online databases for these standards.
9. *Databases*: Electronic databases that can be used to locate journal articles and other publications for research in accounting and tax will be purchased. There are several online services carried by the library which are of interest to accounting faculty and students (e.g. *Accounting Research Manager; Accounting, Tax and Banking Collection; Business Source Complete; Business Insights: Essentials; Nexis Uni; HeinOnline; Dictionary of Accounting; Dissertation Abstracts*). *CCH AnswerConnect (Wolters Kluwer), Thomson Reuters Checkpoint, and Bloomberg Tax* are online tax sources that are available to Clemson faculty and students.
10. *Textbooks*: Textbooks which are used in classes taught at Clemson will not be purchased unless specifically requested by one of the accounting faculty or for a course that is a part of the textbook lending program. Other textbooks may be purchased if they are deemed appropriate in supporting the curriculum.

### **G. Diversity, Equity, and Inclusion**

Build an intentional collection that recognizes, values, and embraces the diverse experiences and multiple identities within the Clemson University community. These identities and experiences include, but are not limited to, race, ethnicity, gender identity, socioeconomic status, sexual orientation, ability, culture, language, geographic origin, level of education, religion, age, and size. Purposefully develop diverse, equitable, and inclusive collections to foster a community of scholars and lifelong learners who engage in critical inquiry and social justice that reflects their own backgrounds and the backgrounds of others.

### **III. Primary Subject Classifications and Library of Congress Call Numbers;**

Materials will be collected for both the undergraduate and graduate levels in eight of the thirteen areas listed in the table. The subjects of general accounting principles, accounting procedures, cost accounting, and accounting theory will be collected only at the undergraduate level. The subject of accounting research will be collected only at the graduate level.

<b>Call Number Range</b>	<b>Subject</b>
HF5606-5630	General Accounting Principles
HF5635	Financial Accounting
HF5681-5686	Accounting Procedures
HF5550	Cost Accounting
HF5635 & HF5686-5687	Managerial Accounting
HF5635 & HF5657	Accounting Information Systems
HF5667-5668 & HF5686	Auditing
HF5630	Accounting Research
HF5625, HF5616 & HF5661	Accounting Theory
HF5686, HF9816 & HF9777	Government & Institutional Accounting
HJ4629, HJ4562 & KF6368-6369	Individual Taxation
HD2751-2753 & HJ2279	Corporate Taxation
KF6289 & HF5681	Business Taxation

### **IV. Access to Information not On-Site**

#### **A. Interlibrary Loan and PASCAL Delivers**

The primary access point for books and journals not owned or accessible by the libraries will be **Interlibrary Loan** and **PASCAL Delivers**. These services are free to Clemson University students, faculty, and staff. This service is not available to the general public.

## **B. Remote Storage**

Online request forms and document delivery enable access to materials in Clemson Libraries' remote storage facilities within 24 business hours.

## **C. Full-text Databases and Electronic Journals**

Many of the databases of the libraries include full-text journal, magazine, and newspaper articles. A list can be found at the [A-Z Databases](#) web page.

## **D. Internet Sites**

Additional accounting-related resources are available on the internet. Guides to internet resources include:

[Accounting Websites](#)

[General Business Websites](#)

## **V. Selection Tools**

### **A. Review Sources**

*Choice*

*Library Journal*

*Accounting Review*

### **B. Course Syllabi**

### **C. GOBI (YBP)**

Titles can be searched, viewed, and selected in GOBI.

### **D. Publisher's Catalogs**

### **E. Faculty and Student Requests**

Book requests from accounting faculty members will be given priority.

Graduate and undergraduate students are also encouraged to submit book order requests.

## **VI. Deselection (Weeding) Guidelines**

Books will be weeded from the collection if they are in bad condition and cannot be repaired. Duplicate copies of books published prior to 2010 that have not circulated will be candidates for weeding. Because of the need to maintain books for historical research, it is important to keep copies of older books, even if they have never circulated. They receive some in-house use, and future projects may involve their use. Older copies of accounting standards (including pronouncements, codifications, etc.) will be retained for historical purposes. Serials (journals) published prior to 2010 that have not circulated in over ten years may be evaluated for removal from the collection or for remote storage facilities. Removal will be given strong consideration especially during journal move projects. Some books and journals with low use or electronic access will be removed from the main collection and sent to off-site storage or discarded.

## **VII. Evaluation, Assessment, and Planning Tools**

### **A. Bibliographies**

### **B. Collection Analysis Resources**

### **C. Social Science Citation Index (SSCI) Journal Citation Reports**

### **D. Journal Lists for Indexes and Journal Databases**

### **E. [Accounting Faculty Teaching and Research Interests](#)**

### **F. Interlibrary Loan Activities**

### **G. Circulation Statistics**

Alma can be used to check the use of specific titles, as well as analysis of various circulation usage reports.