

Accounting

Information Access Policy Clemson University Libraries

Business Reference Librarian: Meredith Futral

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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 and Finance. 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. E-books will be given consideration as needed or requested.
2. *E-books*
E-books will be given 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. *Audio-Visual*

DVD's will be purchased on a highly selective basis.

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 and Legal Studies 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 standards available online from the major bodies: AICPA, GASB, FASB, etc. The reference department maintains a print subscription to the CCH/Wolters Kluwer tax service in order to understand how to use the print material.
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, Business Source Premier, General Business File, Lexis/Nexis, HeinOnline Oxford Accounting Dictionary, and Dissertation Abstracts*). *IntelliConnect (CCH), Thomson Reuters Checkpoint, and Tax and Accounting Center (BNA)* are online tax sources that are available to Clemson faculty and students.
10. *Periodical Indexes: Accounting and Tax Index,* a comprehensive index to literature in the field of accounting literature will be retained.
11. *Textbooks:* Textbooks which are used in classes taught at Clemson will not be purchased unless specifically requested by one of the accounting faculty. Other textbooks may be purchased, if they are deemed appropriate in supporting the curriculum.

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.

Call Number Range	Subject
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

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. Commercial Document Suppliers

Document Delivery via commercial document suppliers (such as Ingenta) will be offered free of charge to Clemson University students, faculty, and staff if the needed information is not available from traditional interlibrary loan sources. This service is not available to the general public.

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 [Find Articles](#) 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. GOBI (YBP)

The library accesses the GOBI database offered by Yankee Book Peddler (YBP). Titles can be searched, viewed, and selected in GOBI. The titles can be shared with the library representative for input.

C. Publisher's Catalogs

D. Faculty and Student Requests

Book requests from accounting faculty members will be given first 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 1990 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. Some books and journals with low use or electronic access will be removed from the main collection and sent to the Remote Storage facility.

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

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