Statement of Purpose:

Accounting is the systematic development and analysis of information about the economic affairs of an organization. This information may be used in a number of ways: by the organization's managers to help them plan and control the organization's operations; by owners and legislative or regulatory bodies to help them appraise the organization's performance and make decisions as to its future; by owners, lenders, suppliers, employees, and others to help them decide how much time or money to devote to the organization; by governmental bodies to determine how much tax the organization must pay; and occasionally by customers to determine the price to be paid when contracts call for cost-based payments. Accounting provides information for all these purposes through the maintenance of files of data, analysis and interpretation of these data, and the preparation of various kinds of reports.

The School of Accountancy offers the following academic programs: an undergraduate (B.A. or B.S.) major, a masters degree (M.Acc.) and a Ph. D. In addition, the department offers core economics courses in the undergraduate business program and in the Masters of Business Administration (MBA) program. The objective of the baccalaureate degree program in accounting is to provide students with accounting and business knowledge that will serve as a basis for careers in industry, government, non-profit organizations and public accounting. The program also prepares students to enter the Master of Accountancy (M.Acc.) professional degree program. Students desiring to take the Uniform CPA Examination to practice as certified public accountants in Florida are required to have completed a five-year program of study.

The Master of Accountancy (M.Acc.) program is designed to meet the needs of private corporations, governmental and non-profit organizations, and public accounting firms. The program builds upon a student's undergraduate accounting background and emphasizes the theoretical framework of accounting, the application of sophisticated accounting techniques, and the appropriate research methodology in solving business problems.

The Doctoral Program (Ph.D.) will develop and prepare individuals for careers in academic accounting. Graduates will have a mastery of one or more specialized areas of accounting, effective teaching skills to communicate this knowledge, and requisite skills to engage in respected applied, practical, and scholarly research.

The library strives to develop and maintain a collection that will support the undergraduate and graduate curriculum as well as meet the research needs of graduate students and faculty.

I. COLLECTION GUIDELINES
   A. Area: Accounting

   B. Classes and Levels

<table>
<thead>
<tr>
<th>LC Class</th>
<th>Description</th>
<th>Current Collection</th>
<th>Collection Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>HF5601-5690</td>
<td>Accounting, Bookkeeping</td>
<td>3c</td>
<td>4</td>
</tr>
<tr>
<td>HJ</td>
<td>Public Finance and Public Accounting</td>
<td>3c</td>
<td>4</td>
</tr>
</tbody>
</table>
C. Scope of Coverage:
   1. **Chronological Guidelines:**
      Emphasis is on current accounting practices and theories. Works on historical practices and theories are also collected.
   2. **Geographical Guidelines:**
      Primary emphasis is on the United States. Reference works on international accounting practices are purchased. Monographs on international accounting in general and on accounting practices of other countries are collected as needed.
   3. **Date of Publication Guidelines:**
      Emphasis of acquisitions is on current imprints. Older imprints are acquired selectively as needed.
   4. **Languages:**
      English is the primary language of the collection.

D. E. Types of Materials Collected:
   1. **Treatment of Subject**
      Publications are collected on all aspects of accounting with emphasis on maintaining a substantial selection of journals, professional accounting literature, and tax research. A strong research monograph collection represents important professional and trade presses. Conference proceedings, technical reports, dissertations, reference works, graduate and advanced undergraduate texts are acquired selectively.
   2. **Format**
      Journals are collected in print, microfiche and online formats. Full text electronic journals are preferred. Professional accounting and auditing literature and tax materials are collected in print, cdrom and online formats. Monographs are primarily collected in print although many have accompanying cdroms.

II. **ACQUISITIONS STRATEGY**

The Collection Development Librarian assigned to the School of Accountancy works in partnership with the faculty to select materials for the collection. The library maintains a
well-established approval plan for most trade and professional presses of interest to the department. All publications of the AICPA are included in the plan. Other titles, not covered by the approval plan, are ordered upon request. New journal titles may be ordered by canceling current subscriptions. Backfiles of journals may be ordered, primarily on microfiche, but in an electronic format when available. The library occasionally receives donations of monographs and journals from various sources, including faculty, students and community members. Donations will be evaluated by the Collection Development librarian and added to the collection when appropriate.

III. COLLECTION NOTES

Resources supporting other programs within the College of Business Administration, such as finance, are of vital interest to the department. Resources in the area of law and public administration, as well as reference materials, are also important. Collection policies in these areas should also be consulted.

Pam Tucker 4/12/04