I. Purpose

To support the research and teaching needs leading to Bachelor of Science and Master of Professional Accountancy degrees. To also provide limited support for the minor in Accountancy.

A. Curriculum

1. The Bachelor of Science curriculum is designed to develop the skills and knowledge required to become a professional accountant. 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 positions in industrial, commercial, governmental, financial, or public accounting. Beyond the general business accreditation held by the College, the degree programs offered by the School of Accountancy and Legal Studies are also accredited by the American Assembly of Collegiate Schools of Business.

Accounting Classes Offered by Clemson University:
Undergraduate and Graduate Degree Program and Courses
Registrar's Office

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 reference 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. **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.

   3. **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. **Accounting principles and standards**: The collection will include accounting standards available online from the major bodies: AICPA, GASB, FASB, etc.

   2. **Almanacs and yearbooks**: Are purchased for the reference collection. No effort is made to select beyond the scope of that collection.

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

   4. **Biographical sources**: Are purchased for the reference collection. No effort is made to select beyond the scope of that collection.

   5. **Career guidance and job-seeking guides**: Will be purchased for accounting only. Books on general career information should be purchased from Reference funds.

   6. **Clemson University Information**: Any information relating to the School of Accountancy and Legal Studies will be retained.
7. **Dictionaries:** Are purchased for the reference collection. No effort is made to select beyond the scope of that collection.

8. **Directories:** Are purchased for the reference collection. No effort is made to select beyond the scope of that collection.

9. **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.

10. **Handbooks and manuals:** The circulating collection will include current, authoritative handbooks and manuals to support the reference collection.

11. **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.

12. **Tax services:** The reference department purchases the three major tax services to enable students to compare the similarities and differences among the services, as well as how to use each of them. Electronic tax sources will be added as they are deemed necessary by the accounting faculty and as there are funds for the purchase.

13. **Databases:** Electronic databases that can be used to locate journal articles and other publications for research in accounting 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, CCH Tax Research Network, Business Source Premier, General Business File, Lexis/Nexis, Oxford Accounting Dictionary, and Dissertation Abstracts). **RIA Checkpoint** is an online tool that is available to accounting faculty and graduate students in the School of Accountancy.

14. **Periodical Indexes:** **Accounting and Tax Index,** a comprehensive index to literature in the field of accounting literature will be retained.

15. **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.
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 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:

Web Sites Related to Accounting

Web Sites Related to Business

V. Selection Tools

A. Review Sources

Choice
Z1035 .A1 C5

Library Journal
Z671 .L698

Accounting Review
HF5601 .A17
B. Approval Slips

The library receives notification slips for newly published titles meeting our selection criteria from Yankee Book Peddler (YBP). These slips are mailed to the library, but they can also be viewed at the YBP database called GOBI. Copies of slips will be shared with the library representative for input. Any faculty member may review the slips.

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 1980 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

New Books at Baker Library

Resources for College Libraries (Online)

Harvard Business School Working Knowledge

B. Collection Analysis Resources

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

D. Journal Lists for Indexes and Abstracts

Accounting and Tax Index (check holdings against list of journals indexed)

E. Accounting Faculty Teaching and Research Interests

F. Interlibrary Loan Activities

G. Circulation Statistics

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