Subject:  Accounting

Subject Librarian Liaison:   Edward Kownslar

Section I:  Program Descriptions

Description of Undergraduate Program:  “The accounting major is designed to provide entry-level knowledge, skills and concepts for careers in accounting. These careers are generally divided into four broad areas, corresponding to particular employment environments: management accounting, government accounting, accounting education, and public accounting. The career can include such activities as auditing, budgeting, data processing, controlling costs, providing tax advice, meeting tax requirements, and designing and analyzing financial systems.

“Practicing accountants generally acquire one or more certifications available to members of the profession. The most common certification is the Certified Public Accountant (CPA), conferred by the State Board of Public Accountancy of the state in which the individual maintains his or her license. Other certifications include the Certified Management Accountant (CMA), the Certified Internal Auditor (CIA), and others.

“The Texas State Board of Public Accountancy has set the minimum educational requirements for taking the CPA examination at 150 semester hours. Students aspiring to an accounting career should give serious consideration to pursuing advanced studies at the graduate level to enhance their potential for a successful accounting career. Accounting students should be aware that requirements to sit for the CPA examination in Texas may change at any time. CPA requirements are determined by the Texas State Board of Public Accountancy (TSBPA). Students should visit the TSBPA website at <http://www.tsbpa.state.tx.us/> frequently and check with their advisor on a regular basis to ensure that the courses they are taking will qualify them to sit for the CPA exam.

“Students who have not yet received an undergraduate degree should inquire about the Professional Program in Accounting (PPA), described below. For students who have received their undergraduate degrees, the Department of Accounting and Business Law offers an avenue to pursue graduate studies to meet the State qualifications for professional certification through the Master of Accountancy (MAcc). This option is described in the College of Business section of the Graduate Catalog. Students are encouraged to contact the Director of Master’s Programs in the College of Business for more information and answers to specific questions.”  (Source: 2007-2008 Undergraduate Catalog)
Tracks Offered for Undergraduate Major: Please see the description above.

Undergraduate Catalog Course Listings: The course listings are available in the University’s Undergraduate Catalog, which is available at:
http://www.tamucc.edu/academics/index.html

Description of Graduate Program: “The Master of Accountancy (MAcc) degree is designed to provide an opportunity for graduate study in accounting. The MAcc is intended to prepare professional accountants to fill high-level positions in accounting firms and business enterprises. The length of the program is approximately one year of full-time study for the typical BBA graduate with a major in accounting. Individuals with undergraduate degrees in areas other than accounting should consult with the Director of Master’s Programs to determine specific course requirements for their programs. Those who have not yet received an undergraduate degree should inquire about the Professional Program in Accounting (PPA), an integrated curriculum of undergraduate and graduate coursework designed to prepare students to qualify for professional certifications.

“Graduates of the Master of Accountancy program will be able to:
• demonstrate the ability to communicate solutions to complex accounting situations to diverse audiences effectively, both orally and in writing;
• interpret and apply accounting theory and practice for complex organizations;
• demonstrate the ability to use analytical skills supported by information technology and research tools to solve complex accounting and business problems;
• recognize ethical and governance issues and resolve these in a socially responsible manner;
• solve accounting problems in diverse and changing environments.

“Professional Program in Accounting (PPA): The Professional Program in Accounting (PPA) is designed to prepare students for successful careers in public accounting, industry, government and other areas of the accounting profession. Admission can occur as early as the first semester of the junior year and as late as the second semester of the senior year. The curriculum emphasizes the development of ethical judgment, business decision-making skills, and teamwork, and encourages students to intern with a business appropriate to their career path. PPA students are typically committed to obtaining the Master of Accountancy (Macc) and to becoming CPAs. A variety of different career paths are available to accountants. Accounting professionals work in public accounting in audit, consulting, tax and financial planning, providing services to a wide range of organizations. Accountants also enjoy financial reporting, tax, and managerial accounting careers with companies in all industries, in all levels of government, and in educational institutions as professionals and as educators. As businesses, governments, and individuals generate and utilize information at accelerating rates in an increasingly global environment, public trust in the value of the information and the financial reporting of firms depends on the highest integrity, dedication, and expertise of the accountants in each of these career paths.” (Source: 2007-2008 Graduate Catalog)
Tracks Offered for Graduate Major/Course Listings: The course listings are available in the University’s Graduate Catalog, which is available at: http://www.tamucc.edu/academics/index.html

Section II: Collection Levels

The designated collection levels will provide the appropriate support for the University’s curriculum and academic programs. These levels are ideal collection targets and are dependent on funding.

The library adheres to library collection standards set by the State Higher Education Coordinating Board (http://www.thecb.state.tx.us/), the Southern Association of Colleges and Schools (http://www.sacs.org/), and other accreditation agencies. In addition, for Accounting, the library also adheres to collection standards established by The Association to Advance Collegiate Schools of Business (AACSB International) (http://www.aacsb.edu/).

Note: Banking (HG 201 – HG 4000) is included in the Economics Collection Development Policy.

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<tr>
<th>Subjects</th>
<th>LC Call Number Range</th>
<th>Collection Level</th>
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<tbody>
<tr>
<td>General Accounting/Bookkeeping</td>
<td>HF 5601 – HF 5686</td>
<td>3</td>
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<td>(Includes Auditing and</td>
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<td>Accounting Information Systems)</td>
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<td>Finance</td>
<td>HG 4000 – HG 9970</td>
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<td>Taxation</td>
<td>HJ 2300 – HJ 5908</td>
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<tr>
<td>Public Accounting</td>
<td>HJ 9695 – HJ 9940</td>
<td>3</td>
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<tr>
<td>Business Law</td>
<td>KF 536 – KF 6586</td>
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<td>Accounting, Finance, Real</td>
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<td>Estate, and Tax)</td>
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Note: For Criminal Law, please refer to the Criminal Justice Collection Development Policy.
Section III: Preferred Collection Formats and Languages

Preferred Collection Format(s): (1) Electronic for periodicals and indexes; (2) Print for monographs.

Lower-Priority Collection Formats: Microform

Language: English

Section IV: Noteworthy Publishers:

American Institute of Certified Public Accountants: http://www.cpa2biz.com/AICPAreresource/

CCH (Commerce Clearinghouse): http://tax.cchgroup.com

Elsevier: http://www.elsevier.com

Mergent: http://www.mergent.com

Standard and Poor’s: http://www.standardandpoors.com


Section V: Weeding Policy
( Including Frequency of Collection Assessment):

The collections for Accounting (in the Main and Reference collections) will be examined, and weeded, every three years.

Weeding criteria include (1) Currency and relevance of material to the curriculum; (2) Updated/revised editions; and (3) Physical condition of the title (please see the “Weeding” section of the General Collection Development Policy).
**Section VI: Gift Policy:**

The library will accept donations of materials (monographs, periodicals, etc.) in this subject area. All donors are encouraged to fill out, and sign, a form with the Technical Services Department when the library accepts those materials. If the donor allows the library to keep all donated materials, then the library has the discretion about whether to integrate those materials into the collections or use them in another capacity, such as: (1) Donating those titles to another library; (2) Including them in the annual book sale; or (3) Recycling the materials if no other parties or organizations can use the materials. However, the donor can also specify on the form that they would like all donated materials returned to them if the library cannot add those materials to the collections.

The library will add gift books to the collections only if they support the curriculum and student research in Accounting.

The Library will generally add print periodical titles to its collections under the following conditions: (1) The library already has a current subscription to that title; (2) The library has determined that there is adequate room for older print volumes of that title; (3) The library does not own those titles but they fit the subject’s selection criteria.

Revised by E. Kowalski, 12/10/2007.

Approved by Library Director 8/1/2008.