

University of Waterloo Library

The accompanying Collection Development Policy statement is submitted by Sandra Keys, Liaison Librarian for the School of Accountancy, and is approved by the undersigned.

[signed]

Associate University Librarian,
Information Resources & Services

[signed]

School Director

[signed]

Liaison Librarian

[signed]

Faculty Library Representative

Date: 2006



University of Waterloo Library

Collection Development Policy statement for Accountancy.

Date Completed: July 24, 2006

Persons Responsible for Collection

The decision to select library materials is the responsibility of the Liaison Librarian, Sandra Keys, in consultation with the Faculty Library Representative, Omer Pamukcu.

Department Description and Purpose

Materials are collected to support the teaching and research needs of students and faculty in the School of Accountancy from the undergraduate to the PhD level, with emphasis on these areas: auditing and assurance, financial accounting, management accounting, and taxation. The emerging areas of interest to the School of Accountancy influencing current collecting include: corporate governance, business ethics, forensic accounting, and accounting information systems. Other influencing factors include the recent addition of two new undergraduate degree programs (Accounting and Financial Management and Computing and Financial Management) as well as the recent decision by the Canadian standards body to move to international accounting standards (IASB).

Scope of Coverage

Languages in which material is collected

English language materials are preferred.

Geographical areas

Canadian coverage is preferred. U.S. and European materials are collected as appropriate.

Chronological periods

Coverage extends from the late 20th century to the present.

Places of publication

Canada and U.S. are preferred.

Dates of publication

Emphasis is on current publications.

Types and Formats of Materials Collected

In general, the Library does not acquire materials in a format for which access cannot be provided in the Library.

Types of material collected are books, periodicals, journal indexes, and reference works. Other types of materials (e.g., conference proceedings, government documents, etc.) are collected selectively.

Format of material collected varies with the type. Books are preferred in print format. Journal indexes and periodicals are collected in electronic format (i.e., web-based) when available. General reference works such as dictionaries and encyclopedias, are collected in print (or electronic if available), while specific reference works such as the CICA Handbook Collection, are collected in electronic format (i.e., web-based) when available.

Subjects Collected

Levels of Collecting

Subject	Collection Level
Financial Accounting	Instructional Support Level
Management Accounting	Instructional Support Level
Auditing and Assurance	Instructional Support Level
Taxation	Instructional Support Level
Business Ethics	Instructional Support Level
Corporate Governance	Instructional Support Level
Forensic Accounting	Instructional Support Level
Accounting Information Systems	Instructional Support Level
Business Valuation	Research Level
Accounting Education	Research Level
Finance	Research Level
Industry and Market Research	Out of Scope (no coverage elsewhere)
Entrepreneurship and Small Business	Out of Scope (some coverage in Economics)

All collections are systematically reviewed for currency of information and to ensure that essential and important resources are retained. Superseded editions and titles containing outdated information are withdrawn as necessary. Classic retrospective materials are retained and preserved to serve the needs of historical research.

LC Subject Profile

HD30.213	Management information systems
HD2741-2748	Corporate organization. Corporate governance
HD2749	Taxation of corporations
HF5387	Business ethics
HF5601-5689	Accounting
HF5630	Accounting education
HF5667-5668	Auditing
HF5715-5734	Business communication
HG1-6052	Finance
HG179	Personal finance
HG3760	Bankruptcy
HG4001-4285	Financial management. Business finance. Corporation finance
HG4501-6052	Investment, capital formation, speculation
HG8011-9999	Insurance
HJ9-9940	Public finance
HJ2240-5908	Revenue. Taxation. Internal revenue
HJ7461-7980	Expenditures. Government spending
HJ7663	Canada
HJ8001-8902	Public debts
HJ8513-8514	Canada
HJ9103-9695	Local finance. Municipal finance
HJ9350	Canada
HJ9701-9940	Public accounting. Auditing.
K4456-4590	Taxation (Law)
K4600-4675	Tariff. Trade agreements. Customs (Law)
KD5326-5327	Taxation (Law of England and Wales)
KD5351-5605	Taxation (Law of England and Wales)
KE5661-6320	Taxation (Law of Canada)
KEO961-1012	Taxation - provincial (Law of Ontario)
KEO1022-1027	Taxation - local (Law of Ontario)
KEQ1002-1030	Taxation - provincial (Law of Quebec)
KEQ1038-1045	Taxation - local (Law of Quebec)

Other Resources Available

The Library explores opportunities for collaborative purchases with the Ontario Council of University Libraries and the Canadian Research Knowledge Network.

The Government Publications collection includes material relevant to Taxation law.

Other resources are available at the University of Guelph and Wilfrid Laurier University Libraries.

Appendix 1

Explanation of Levels of Collecting, adapted from RLG Guidelines

Levels of Collecting

Out of Scope

Materials to support research and curricula in this subject area are not covered in this Collection Policy Statement. Coverage of interdisciplinary subject areas and topics linked across departments can be identified with references to other Collection Policy Statements.

Basic Information/Reference Level

The collection serves to introduce and define the subject. Only the most important reference works, general surveys, the most significant works of major authors, and a limited selection of representative general periodicals are collected.

Instructional Support Level (Undergraduate)

The collection supports all courses of undergraduate study. Materials collected include a wide range of reference works, fundamental bibliographic tools, and an extensive collection of monographs and periodicals. Access to owned or remotely-accessed electronic resources, including texts, journals, data sets, etc. is provided.

Research Level

The collection includes major published source materials required for master's degree programmes, doctoral study and independent research in the subject. All formats, including appropriate foreign-language titles, are acquired. Historically important monographs, archival materials, and back-runs of serials are acquired as necessary.