Subject Level Collection Statement: Accounting

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Academic Liaison: Tony Van Zijl

Reviewed: March 2015

1. Purpose of the Statement

The purpose of this statement is to provide a framework to guide collection development and management activities for Accounting. The statement supports the teaching, learning and research activities of Accounting in the School of Accounting and Commercial Law within the Faculty of Commerce.

This statement is developed in accordance with the principles outlined in the Collection Development and Management Policy.

2. Description of the Academic Subject

Accounting was first introduced into the Bachelor of Commerce (BCom) syllabus in 1912. Classes were terminated in 1917, and reintroduced in 1934, acquiring proper departmental status in the 1950s. In 1966 the Bachelor of Commerce and Administration (BCA) replaced the old BCom degree.

In 1961, Roy Sidebotham was appointed to the first chair in Accounting. This was followed by the appointment of Edward Stamp, a Cambridge-educated public accountant in 1964. Under the direction of both men, Accounting at Victoria assumed a distinctive public-sector and public policy focus. Public sector accounting remains a core area of teaching and research at Victoria today.

Areas of specific focus and strength at Victoria have been accounting history, auditing, governance and regulation, financial reporting, public sector accounting and management accounting.

Further information on the programmes can be found on the Accounting home page.

3. Focus of the Subject

Accounting at Victoria explores:

- the preparation, use and analysis of internal and external accounting information
- use and social impact of accounting information, both within organisations and in external reporting
- key knowledge areas of financial and management accounting, auditing, and accounting information systems
Sub-fields of Accounting include:

- accounting systems
- management accounting
- fraud auditing
- financial accounting
- government accounting

An overview of what’s involved in studying Accounting at Victoria can be found on the programme website [http://www.victoria.ac.nz/sacl/study/subjectsoffered/accy](http://www.victoria.ac.nz/sacl/study/subjectsoffered/accy)

Teaching Focus

- Undergraduate Accounting courses
- Postgraduate Accounting courses

Research Focus

The School of Accounting and Commercial Law is engaged in a diverse range of research across the full spectrum of research methodologies. Research activity is organized around a number of research interest groups. Staff present seminars in research groups and in the School's research seminar series. Research groups are also involved in hosting a variety of workshops, discussion fora and conferences in their particular areas of research interest.

- Research in the School of Accounting and Commercial Law
- Postgraduate research areas

Centre for Accounting, Governance and Taxation Research

The Centre was established within the School of Accounting and Commercial Law at Victoria University of Wellington in May 2001 to advance and apply knowledge germane to the accounting and legal professions, commerce and industry and the public sector through the development, conduct and dissemination of both fundamental and applied research in the areas of accounting, governance and taxation. Research of the centre is disseminated through a series of working papers.

Interdisciplinary considerations

Accounting is taught within the School Accounting and Commercial Law, which includes the subjects of Commercial Law and Taxation.

In addition e-Commerce, Econometrics, Management, and Finance are all related subjects. The collections in these areas supplement those in Accounting.
4. Overview of the Current Collection

The Accounting collection started modestly in the first half of the 20th century, with less than 100 book titles acquired before 1950. From 1960 to 1989, the book collection steadily grew. Growth has settled at a slower rate in recent years though some core areas continue to be actively collected. Sub-fields such as international accounting, information systems in accounting, environmental accounting and not-for-profit accounting are increasingly being collected, in response to staff interests.

There is less emphasis now on collecting material with historical content and more on those with a current, applied focus. Areas being actively collected include:

- forensic accounting
- fraud investigation
- investment analysis
- valuation
- income distribution

Access to the current journal literature and Accounting databases, are particularly important to the School’s research, whereas books are of greater importance for undergraduate teaching purposes.

Books

The Library has access to an increasing number of eBooks, particularly for recently published content. A large number of print books also support the Accounting collection. In addition to the Kelburn and Commerce Library collections, related print books are also held in the Law Library.

Electronic Resources

The Library provides strong coverage of Accounting literature through these core databases:

- ABI/INFORM Global
- Accounting and Tax
- Business Source Complete

Journals

In Accounting, the current journal literature is critical for staff and postgraduate students’ research needs. The Library journal collection is accordingly particularly strong, and supports the teaching and research needs of Accounting. The majority of Accounting journals are held online.

Accounting Standards

The Library also has access to resources that provide information on Accounting Standards.

Audiovisual Material
There is a small but growing amount of Accounting related audiovisual material held at the Kelburn Library in the Glass Room. Subjects covered include corrupt practices, financial statements, statistics, and national income.

**Special Collections**

The [J.C Beaglehole Room](#) at Kelburn holds a limited collection of relevant material, including proceedings of the Advanced Accountancy Seminar at Victoria University from the 1960s and 1970s. [Essays on local government finance](#) from the first chair of Accounting at Victoria University, Roy Sidebotham, are also held.

**5. General Development Guidelines**

Refer to [section 4.3](#) in the CDMP

Collection levels are described and defined in [section 4.5.2](#) of the CDMP

<table>
<thead>
<tr>
<th>LC Callmark Range</th>
<th>Subject Area</th>
<th>Current Collection Level</th>
<th>Future Collecting Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>H61-H61.4</td>
<td>Social sciences (General) – Theory, Method. Relation to other subjects</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HA32</td>
<td>Social sciences – statistical methods – computer programmes</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HB601</td>
<td>Profit, income</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HB141.5</td>
<td>National income accounting</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HB142.5</td>
<td>Flow of funds accounting</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HD60-HD60.5</td>
<td>Social responsibility of business</td>
<td>Study</td>
<td>Research</td>
</tr>
<tr>
<td>HD61</td>
<td>Risk management, risk in industry</td>
<td>Study</td>
<td>Study</td>
</tr>
<tr>
<td>HF5601</td>
<td>Accounting periodicals, societies &amp; serials</td>
<td>Research</td>
<td>Research</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Level 1</td>
<td>Level 2</td>
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<tr>
<td>HF5603</td>
<td>Accounting congresses, conferences &amp; proceedings</td>
<td>Basic</td>
<td>Basic</td>
</tr>
<tr>
<td>HF5604</td>
<td>Accounting biographies</td>
<td>Minimal</td>
<td>Minimal</td>
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<tr>
<td>HF5605-HF5611</td>
<td>Accounting history</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HF5616.A-Z</td>
<td>Accounting by region or country</td>
<td>Study</td>
<td>Study</td>
</tr>
<tr>
<td>HF5621</td>
<td>Accounting dictionaries &amp; encyclopaedias</td>
<td>Study</td>
<td>Study</td>
</tr>
<tr>
<td>HF5625-HF5625.15</td>
<td>Accounting theories &amp; methods</td>
<td>Study</td>
<td>Research</td>
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<tr>
<td>HF5626-HF5626.2</td>
<td>Accounting standards</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HF5627</td>
<td>Certified public accountants</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HF5628</td>
<td>Accounting business. Accounting firms management</td>
<td>Study</td>
<td>Study</td>
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<tr>
<td>HF5629</td>
<td>Accounting addresses, essays &amp; lectures.</td>
<td>Basic</td>
<td>Basic</td>
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<tr>
<td>HF5630</td>
<td>Accounting education</td>
<td>Study</td>
<td>Research</td>
</tr>
<tr>
<td>HF5631-HF5635</td>
<td>Accounting general works: English and American</td>
<td>Research</td>
<td>Research</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Level 1</td>
<td>Level 2</td>
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<tr>
<td>HF5641-HF5655</td>
<td>Accounting general works: other languages including French, German, Italian, Spanish, Russian, etc.</td>
<td>Minimal</td>
<td>Minimal</td>
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<tr>
<td>HF5657.4</td>
<td>Managerial accounting</td>
<td>Research</td>
<td>Study</td>
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<tr>
<td>HF5657.5</td>
<td>Current value accounting</td>
<td>Research</td>
<td>Research</td>
</tr>
<tr>
<td>HF5658</td>
<td>Disclosure in accounting</td>
<td>Research</td>
<td>Research</td>
</tr>
<tr>
<td>HF5658.5</td>
<td>Inflation &amp; price fluctuations</td>
<td>Research</td>
<td>Research</td>
</tr>
<tr>
<td>HF5661</td>
<td>Accounting problems, exercises, examinations</td>
<td>Basic</td>
<td>Study</td>
</tr>
</tbody>
</table>
| HF5667-HF5668.25 | Auditing Includes:  
|               | Control self-assessment  
|               | Auditor's reports  
|               | Attest function  
|               | Compilation & review of financial statements  
|               | Internal auditing                                                         | Research| Research|
| HF5670       | Accounting engagements, customer services & auditor-client relationships    | Study   | Study   |
| HF5680-HF5681 | Accounting and books                                                        | Study   | Study   |
| TD194.7      | Environmental auditing                                                      | Study   | Study   |

### 5.1 Languages Collected

The collection consists primarily of publications in English and current acquisitions are in English. In the past, a very small amount of material was also collected in Chinese Mandarin,
Japanese, German, Russian and Afrikaans. Most of these are now dated and have been relegated to the Offsite collection.

5.2 Geographical Areas Collected

The emphasis is on collecting material from New Zealand, Australia, North America and OECD countries. However, as developments at the international level are important, no geographical area is strictly excluded.

5.3 Chronological Periods Collected

The emphasis is on contemporary and current periods of Accounting activity. A future focus is useful. Historical overviews are useful for tracing the development of accounting practice over time.

5.4 Format Guidelines

Refer to Section 4.1(e) and 4.3.2 of the CDMP.

Journals

Electronic journals are the preferred format.

Books

eBooks are preferred over print.

Audiovisual material

Streaming is the Library’s preference for audiovisual material but DVDs and CDs may still be collected where necessary. VHS and audio cassettes are not collected. AV material is of particular use to the school for teaching purposes.

6. Life-Cycle Management Guidelines

Refer to Section 4.4.1 of the CDMP

Wherever possible, the potential life-cycle of new materials will be considered at the point of acquisition and accessible notes made as to any continuing historical or research value.

6.1 Preservation Guidelines

Refer to Section 4.4.4 of the CDMP.

Recent VUW working papers are digitally-born, accessed and preserved in the ResearchArchive.

Books are repaired to extend their life. Any books which are beyond repair should be assessed for re-purchase, with eBook format preferred.

6.2 Relegation Statement

Refer to Section 4.1(b) of the CDMP.
Books

Accounting books held at the Commerce Library are only to be retained as part of a Course Reserve list. Items not on Course Reserve are returned to the Kelburn Library collection.

Current editions of text books on Course Reserve, and one edition previous, are also retained to cover demand.

Accounting books are considered for relegation to the Offsite collection subject to the following criteria:

- Items not issued in the past five years
- Single copies of superseded textbooks older than one edition previous where usage has been low

Journals

Print items in the Accounting journal collection are evaluated for relegation as necessary, according to the Library’s Guidelines for Evaluating Print Journals.

Working Papers and Discussion Papers

All working and discussion papers will be treated as print journals, with the same relegation guidelines being applicable.

6.3 Deselection Statement

Refer to Section 4.4.3 of the CDMP.

In all cases the Subject Librarian oversees this process, consulting with and making recommendations to relevant academic staff where appropriate.

Books

Accounting print books are reviewed for deselection according to the following criteria:

- Items in poor condition or duplicate copies
- Duplicate copies of superseded textbooks older than one edition previous
- Items where a subsequent electronic copy is acquired
- Items not requested from offsite storage within the last five years
- Items no longer supporting teaching or research needs (current or anticipated)
- Books in a language other than English, and not issued in the last five years

Journals

Print items in the Accounting journal collection are evaluated for deselection as necessary, according to the Library’s Guidelines for Evaluating Print Journals.
7. Links to other relevant Subject Level Collection Statements

- Commercial Law
- Economics and Finance
- International Business
- Management
- Statistics and operations research