

# Subject Level Collection Statement: Accounting

**Subject Librarian:** Thomas Martin

**Subject Librarian Contact Details:** [thomas.martin@vuw.ac.nz](mailto:thomas.martin@vuw.ac.nz)

**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>

### 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 20<sup>th</sup> 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

LC Callmark Range	Subject Area	Current Collection Level	Future Collecting Level
H61-H61.4	Social sciences (General) – Theory, Method. Relation to other subjects	Study	Study
HA32	Social sciences – statistical methods – computer programmes	Study	Study
HB601	Profit, income	Study	Study
HB141.5	National income accounting	Study	Study
HB142.5	Flow of funds accounting	Study	Study
HD60-HD60.5	Social responsibility of business	Study	Research
HD61	Risk management, risk in industry	Study	Study
HF5601	Accounting periodicals, societies & serials	Research	Research

HF5603	Accounting congresses, conferences & proceedings	Basic	Basic
HF5604	Accounting biographies	Minimal	Minimal
HF5605-HF5611	Accounting history	Study	Study
HF5616.A-Z	Accounting by region or country	Study	Study
HF5621	Accounting dictionaries & encyclopaedias	Study	Study
HF5625-HF5625.15	Accounting theories & methods	Study	Research
HF5626-HF5626.2	Accounting standards	Study	Study
HF5627	Certified public accountants	Study	Study
HF5628	Accounting business. Accounting firms management	Study	Study
HF5629	Accounting addresses, essays & lectures.	Basic	Basic
HF5630	Accounting education	Study	Research
HF5631-HF5635	Accounting general works: English and American	Research	Research

HF5641-HF5655	Accounting general works: other languages including French, German, Italian, Spanish, Russian, etc.	Minimal	Minimal
HF5657.4	Managerial accounting	Research	Study
HF5657.5	Current value accounting	Research	Research
HF5658	Disclosure in accounting	Research	Research
HF5658.5	Inflation & price fluctuations	Research	Research
HF5661	Accounting problems, exercises, examinations	Basic	Study
HF5667-HF5668.25	Auditing Includes: <ul style="list-style-type: none"> <li>• Control self-assessment</li> <li>• Auditor's reports</li> <li>• Attest function</li> <li>• Compilation &amp; review of financial statements</li> </ul> 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](#)