

# ACCOUNTING COLLECTION DEVELOPMENT POLICY STATEMENT

## I. PURPOSE AND PROGRAM DESCRIPTION

### A. Library Collection Development Objective

VSU's Accounting Department teaches undergraduate courses in principles of accounting, market-based accounting, financial accounting, taxation, auditing, cost accounting, fraud and business ethics, internal reporting, accounting information systems, and forensic accounting. Graduate courses include financial accounting theory, managerial accounting, global accounting, government and not-for-profit accounting, estates and trusts, corporate and partnership taxation, advanced versions of undergraduate classes, and special topics courses.

Additional areas of faculty research interests include decision-making, quality control and modeling, and behavioral accounting.

### B. Description of User Groups Supported

The user groups supported include undergraduate students, master's students, and faculty. Both traditional and online courses are supported.

### C. New and Expanding Areas of Interest

Accounting information systems, fraud examination, and forensic accounting.

### D. Areas of Established Specialization

Principles of accounting, auditing, and internal reporting.

## II. TREATMENT OF SUBJECT DEPTH

### A. Treatment of Depth

SUBJECT SUBDIVISIONS	COLLECTING LEVEL
Accounting	3
—Data processing	3
—Law and legislation	2
Auditing	3
Auditing, Internal	3

