COLLECTION DEVELOPMENT POLICY STATEMENT

ACCOUNTANCY

Date: February, 2007
Collection Development Librarian: Shmuel Ben-Gad

I. PURPOSE/PROGRAM SUPPORT

The collection supports the Department of Accountancy of the School of Business. Materials are acquired to support current and anticipated teaching and research through the doctoral level. The department offers the Bachelor of Accountancy and the Master of Accountancy. Accountancy is also one of the fields of concentration for the Master of Business Administration and is a study field at the doctoral level. There are 17 full time faculty members, 93 undergraduate majors, 165 M.S. in Accountancy students, 5 MBA students with a concentration in accountancy, and 5 Ph.D. students with a concentration in accountancy. In addition to those in the Department of Accountancy, materials may be of interest to those in other departments of the School of Business, in the Trachtenberg School of Public Policy and Public Administration, in the Department of Organizational Sciences and Communication, and in the Department of Engineering Management and Systems Engineering.

II. AREA RESOURCES

A. Washington Research Library Consortium (WRLC)

The member libraries, as a whole, and Georgetown University in particular, have a significant amount of relevant material.

B. Other area resources

Academic libraries outside the WRLC, trade association libraries, larger public libraries, and the Library of Congress and other governmental libraries have relevant material.

Faculty and graduate students have access and borrowing privileges at the Chesapeake Information and Research Library Alliance (CIRLA) libraries.

III. GENERAL COLLECTION GUIDELINES
A. Language

English is the primary language. Works in other languages, particularly those of a statistical nature, are considered for acquisition.

B. Period of Coverage

Primarily from 1900 to the present.

C. Dates of Publication

Primarily from 1900 to the present, though important older theoretical works, empirical studies, and statistical compilations may be acquired.

D. Geographical

Insofar as material has a specific geographical focus, the emphasis is upon the United States, but there are no geographical limitations.

E. Treatment of Subject

Scholarly materials, technical materials, and textbooks, are acquired. Accounting and auditing regulations and standards issued by U.S. and international professional bodies are acquired comprehensively.

IV. DESCRIPTION OF MATERIALS AND FORMAT

Monographs, serials, statistical compilations, corporate financial documents (e.g. annual reports), and regulations and standards are acquired. Materials may be acquired in paper, microform, and electronic formats.

V. SPECIAL CONSIDERATIONS

The Jacob Burns Law Library collects material that is relevant to the legal aspects of both accountancy and taxation. Given the tendency of such material to be rather costly, and given the fact that the Law Library is open to all those affiliated with George Washington University, Gelman Library generally does not duplicate such material.

VI. DUPLICATION

In general, duplicate copies of a title are not purchased, the operating principle being to purchase more titles rather than extra copies of individual titles. However, if demand warrants, e.g. reserve readings, duplicate copies are bought on a case by case basis. Additional copies of titles may be accepted as gifts.

VII. SELECTION METHODS
A. Selection of new materials generally occurs through 5 sources:

1. The approval plan through Blackwell’s Book Services is monitored on a regular basis to ensure the profile meets our needs. Any changes in the curriculum, as indicated through library impact statements, are examined against possible changes in the approval profile.

2. Firm orders are initiated by the collection development librarian. Firm order requests from faculty and students are reviewed and approved by the collection development librarian.

3. Standing orders, memberships and serial requests are initiated by the collection development librarian.

4. Gifts are accepted under the same guidelines as other acquisitions. They must fit the criteria spelled out in this collection development policy.

5. The Library participates in the Federal Depository Library Program; collection development librarians review documents available through the U.S.G.P.O. for access or inclusion in the collection.

B. Deselection

The deselection process can be initiated by Gelman staff, by faculty, or by the collection development librarian. Final decisions on deselection are made by the collection development librarian. Items are checked for general condition, availability of newer or replacement editions and the continuing value of the content.

VIII. LIBRARY OF CONGRESS CLASSIFICATION

Most of the material relevant to the Department of Accountancy is classified in the HF 5601-5689 class marks of the Library of Congress classification system.