

ACCOUNTING AND AUDITING

SCOPE: The purpose of this pathfinder is to introduce some of the resources available in Collier Library in the field of **ACCOUNTING AND AUDITING**. The various types of library materials useful in research are described along with some examples of each type. This guide is not a comprehensive listing of sources, but is intended to be a starting point from which students can begin their research according to their specific needs.

BASIC INTRODUCTION OR OVERVIEW MATERIAL can be found in:

Accounting Principles. 5th ed. 1999.
HF 5632 .W524

Diamond, Michael A. **Financial Accounting.** c2002.
Electronic Book (a link is provided in [UNACAT](#) to the online full text of this work)

BOOKS in **ACCOUNTING AND AUDITING** can be located by using some of the following SUBJECT HEADINGS in UNACAT, a computerized catalog of library holdings.

ACCOUNTING	COST ACCOUNTING
AUDITING	FINANCIAL STATEMENTS
BOOKKEEPING	TAX ACCOUNTING

Subdivision ACCOUNTING under name of industries, professions, trades, etc.
e.g. INCOME ACCOUNTING CORPORATIONS - ACCOUNTING

OTHER SUBJECT HEADINGS can be identified by using:

Library of Congress Subject Headings. (annual)
(on Dictionary Stand in Reference Area)

BROWSING the following CALL NUMBERS may produce helpful titles:

Library of Congress (2nd floor)
HF 5600's

REFERENCE TOOLS which may be useful in **ACCOUNTING AND AUDITING** include:

BIBLIOGRAPHIES AND LITERATURE GUIDES contain lists of books, periodical articles, and/or other materials and may provide an evaluative discussion of the methods and materials for doing research in a selected area.

Brown, Lawrence. **Accounting Research Directory.** 1985.
Ref Z 7164 .C81 B786

Daniells, Lorna. **Business Information Sources.** 3rd ed. 1993.
Ref Z 7164 .C81 D1 Dean, James W. (comp.)

Strauss, Diane W. **Handbook of Business Information.** 1988.
Ref Z 7164 .C81 S7796

ENCYCLOPEDIAS AND DICTIONARIES provide brief definitions or concise overviews of the topic, often followed by lists of further references.

Blackwell Encyclopedic Dictionary of Accounting. 1998.

Electronic Book (a link is provided in UNACAT to the online full text of this work)

Brockington, Raymond. **A Concise Dictionary of Accounting and Finance.** 1986.

Ref HF 5621 .B76

Encyclopedia of Accounting Systems. 2 vols. 2nd ed. 1994.

Ref HF 5635 .E54

Kohler's Dictionary for Accountants. 6th ed. 1983.

Ref HF 5621 .K6

Scott, David. **Dictionary of Accounting.** 1985.

Ref HF 5621 .S4

DIRECTORIES contain names, addresses, and telephone numbers of persons, organizations, and institutions.

Associations Unlimited. (online database)

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

See also:

Online directories such as Bigbook <<http://www.bigbook.com>> and Switchboard

<<http://www.switchboard.com>> that are searchable by business type.

ALMANACS AND/OR STATISTICAL SOURCES provide miscellaneous bits of facts and data.

Industry Norms and Key Business Ratios. (annual)

Ref HF 5681 .R25 D85

Headquarters, USA. 2004.

Ref HF 5035 .H42

Robert Morris Associates. **Annual Statement Studies.** (annual)

Ref HF 5681 .B2 R6

Troy, Leo. **Almanac of Business and Industrial Financial Ratios.** (annual)

Ref HF 5681 .R25 T68

HANDBOOKS AND MANUALS cover broad subjects in a brief, concise manner and may include odd bits of information about a variety of topics. They may also be referred to as a companion or compendium.)

Accounting Handbook. 3rd ed. c2000.

Ref HF 5635 .S585

Accountant's Handbook. 9th ed. 2 vols. 1999.

Ref HF 5621 A22

Carmichael, D. R. **Wiley Practitioner's Guide to GAAS 2000 Covering All SAs, SSAEs, SSARs, and Interpretations.** 1999.

Electronic Book (a link is provided in [UNACAT](#) to the online full text of this work)

Lipkin, L. **Accountant's Handbook of Formulas and Tables.** 2nd ed. 1973.

Ref HF 5661 L53

May, Claire. **Effective Writing: A Handbook for Accountants.** 4th ed. 1996.

Ref HF 5719 .M375

Miller GAAP for Not-For-Profit Organization Audits. (annual) Searchable through *Lexis-Nexis* online database.

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

Miller GAAP Guide. (annual) Searchable through *Lexis-Nexis* online database.

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

Miller GAAP Implementation Manual. (annual) Searchable through *Lexis-Nexis* online database.

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

Miller GAAS Guide. (annual) Searchable through *Lexis-Nexis* online database.

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

Miller Governmental GAAP Guide. (annual) Searchable through *Lexis-Nexis* online database.

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

Wiley GAAP 98: Introduction and Application of Generally Accepted Accounting Principles. 1998.

Ref HF 5657 .G225

LOOSE-LEAF SERVICES

AICPA Professional Standards. 2 vols. 1982-

Ref HF 5667 .A55

Financial Accounting Standards Board. **Statements and Interpretations.** (irregular)

Ref HF 5616 .U5 A361

SEC Accounting Rules. 1968-

Ref KF 1446 .A6 V5

OTHER REFERENCE SOURCES

National Society of Public Accountants. **Portfolio of Accounting Systems for Small and Medium-Sized Businesses.** 3rd ed. 1992.

Ref HF 5635 .P86

CCH Internet Tax Research Network (Online Database)

See the libraries' database page: <<http://www2.una.edu/library/databases.htm>>

INDEXES, ABSTRACTS, AND DATABASES that will help locate **PERIODICAL ARTICLES** and other papers in **ACCOUNTING AND AUDITING** are:

ABI Inform Complete (Online database)

Accounting & Tax Index. 1992 - (Print index)

Accountant's Index 1976-1991 (Print index)

Business & Company Resource Center (Online database)

Business Source Premier (Online database)

Lexis-Nexis Academic Universe (Online database)

A few frequently-used PERIODICALS in **ACCOUNTING** are:

Accountancy

Accounting and Business Research

Accounting Auditing and Accountability

Accounting Horizons

Accounting, Organizations, and Society

Accounting Review

Auditing

Behavioral Research in Accounting

CPA Journal

Critical Perspectives on Accounting

Internal Auditor

International Journal of Accounting

Journal of Accountancy

Journal of Accounting, Auditing & Finance

Journal of Accounting Research

National Public Accountant

Practical Accountant

PERIODICALS to which the library has print, microform, or electronic access can be identified in the Periodicals Holdings List <<http://www2.una.edu/agordon/journal.asp>>

INTERNET - For subject listings of Internet resources, see:

See the UNA library web page at: <<http://www2.una.edu/library>>

Click on: **Internet Resources Collection**

--**Business and Economics**

-- **Accounting and Auditing**

INTERLIBRARY LOAN - It is possible to borrow books or obtain copies of periodical articles from other libraries if the material is unavailable locally. The material can be requested online by filling in the appropriate forms at: <http://www2.una.edu/library/illindex.htm>

AB/03-04/AC625