

University of Minnesota Libraries

Collection Development Profile

Accounting and Taxation

Budget fund: 3312
YBP Approval Plan: 3484

Definition

The Accounting department at the Carlson School of Management approaches the field in relation to other disciplines such as economics, finance, psychology, and sociology. Accounting students benefit from faculty who are scholars and researchers, with current projects spanning information economics, decision-making processes, market efficiency, and security valuation.

The functional disciplines of the department are financial accounting, managerial accounting, auditing, accounting systems, and taxation. The accounting faculty participate in experimental markets research, which uses controlled laboratory experimentation to test market theories and design.

Background

The University of Minnesota Libraries accounting collection in Wilson Library, West Bank, University of Minnesota, supports the classroom requirements and research needs of students and faculty within the Carlson School of Management Department of Accounting. To a lesser degree, materials on Accounting and Taxation are used by students and researchers in finance, management, law, and public affairs programs and by the business community.

In the past, a substantial taxation collection was available in Wilson Library. This is no longer true. All titles duplicated with the Law Library, located just a few blocks away, have been removed from the Wilson Library collection. The Law Library will be the place where print taxation materials are available in the future. Electronic resources are available in the Law Library, are available individually to students in Taxation programs, and some are available off site.

The journal collection for Accounting is kept in the Wilson Library (basement) Periodicals/Reserve collection. Taxation journals and reports are available in the Law Library.

Level

Scholarly works, professional monographs, handbooks, research reports, reference materials to support academic and professional interests, accounting and auditing standards, publications of professional and regulatory associations are collected. Introductory textbooks and advanced textbooks are acquired and often put on Wilson Reserve for students in accounting classes.

Formats

University of Minnesota Libraries

Formats include paper, loose-leaf services, and Web sources. To a lesser extent materials on CD-ROM and microfiche are collected, but some historical material is available in these formats. Data sets and instructional media (DVDs) may be acquired to support academic research and teaching.

Since 2004, we no longer acquire taxation reporters, citators, cases, regulations, code, forms or treaties in paper copy for Wilson Library. The entire print taxation collection is held in the Law Library, which is also on the West Bank. Electronic access to taxation materials will continue to be available for CSOM students, and in some cases to all University of Minnesota students (depending on license restrictions).

Types of Publications

- Books, EBooks
- Textbooks
- Journals, Ejournals, Journal Databases
- Conference proceedings
- Dictionaries, encyclopedias, handbooks and similar reference materials
- Directories of accounting firms
- Accounting and auditing standards, international standards
- Financial ratios
- Corporate filings and financial reports
- Corporate profiles
- Security analysts reports
- Study guides for the CPA examination
- Materials on accounting and business ethics
- Law Library acquires print tax regulations, citators, cases, and forms
(electronic resources available at all locations)

General Exclusions:

- Master's theses and doctoral dissertations from institutions other than the University of Minnesota (exception: electronic full text of CIC institution dissertations 1997-date available through Digital Dissertations)
- Instructor's' manuals and textbook study guides
- Financial statements from governmental and non-profit organizations
- Manuals covering accounting procedures for individual lines of business
- How-to tax advice and materials intended for popular audiences
- Legal aspects of accounting or taxation that will be collected in the University of Minnesota Law Library
- Popular works
- Harvard case studies

Language

English-language materials only are collected by Business library staff. Some foreign language materials may be acquired by area studies librarians.

University of Minnesota Libraries

Library Liaison

Judy Wells, Business Librarian
4 Wilson Library
j-well@umn.edu
612.624.0535

Departmental Web Pages

CSOM Accounting Department Page:
<http://www.carlsonschool.umn.edu/accounting/>

Master of Accountancy
<http://www.carlsonschool.umn.edu/master-accountancy/>

Master of Business Taxation Page:
<http://www.carlsonschool.umn.edu/master-business-taxation/>

Degree Programs Supported

A Bachelor of Science degree is offered through the Carlson School of Management. MBA and Ph.D. programs are also offered.

The Master of Business Taxation degree presents in-depth coverage of taxation within the broader framework of business decision-making and planning. Public accounting firms, government agencies, law firms, educational institutions, and commercial and industrial firms benefit from the knowledge of their MBT graduates.

The Master of Accountancy Program is designed to prepare students to be successful 21st century accounting professionals in a dynamic, global business environment. To achieve this mission, the Master of Accountancy Program offers students a one-year program with a broad selection of graduate courses in accounting, taxation, finance, operations management and information systems, including Master of Business Taxation (MBT) and MBA courses.

Tenure Track Faculty (as of October 2010)

[Deng, Mingcherng](#)

Assistant Professor (CSOM Accounting Department)
612/624-9551
dengx069@umn.edu

[Dey, Aiyasha](#)

Assistant Professor (CSOM Accounting Department)
612/626-8626
deya@umn.edu

[Duke, Gordon L](#)

Associate Professor (CSOM Accounting Department)

University of Minnesota Libraries

612/624-4853

gduke@umn.edu

[Forester, Clayton L](#)

Assistant Professor (CSOM Accounting Department)

612/625-5050

claytonf@umn.edu

[Gao, Yu](#)

Assistant Professor (CSOM Accounting Department)

612/624-1075

gaoxx112@umn.edu

[Gigler, Frank](#)

Professor (CSOM Accounting Department) , Curtis L Carlson Chair in Accounting

612/624-7641

gigle003@umn.edu

[Gu, Zhaoyang](#)

Associate Professor (CSOM Accounting Department) , Honeywell Professorship in Accounting

612/626-5831

zyqu@umn.edu

[Issaevitch, Thomas](#)

Assistant Professor (CSOM Accounting Department)

612/626-3277

issae002@umn.edu

[Joyce, Edward J](#)

Associate Dean (CSOM MBA & GBCC Admin)

612/624-5753

ejoyce@umn.edu

[Kanodia, Chandra S](#)

Professor (CSOM Accounting Department) , Arthur Andersen & Co./Kullberg Chair in Accounting and Information Systems

612/624-6880

ckanodia@umn.edu

[Khan, Mozaffar](#)

Assistant Professor (CSOM Accounting Department)

khanm@umn.edu

[Rayburn, Judy A](#)

Chair (With Faculty Rank) (CSOM Accounting Department)

University of Minnesota Libraries

612/624-3840

jrayburn@umn.edu

[Shroff, Pervin K](#)

Associate Professor (CSOM Accounting Department) , Carl L Nelson Professorship in Accounting

612/626-1570

shrof003@umn.edu

[Vyas, Dushyantkumar M](#)

Assistant Professor (CSOM Accounting Department)

612/626-8342

dvyas@umn.edu

[Zhang, Ivy X](#)

Assistant Professor (CSOM Accounting Department)

612/626-3118

zhang463@umn.edu

Full-Time Instructional Faculty

[Beil, Frank J](#)

Senior Lecturer (CSOM Accounting Department)

612/624-7390

beilx002@umn.edu

[Biondich, Nick E](#)

Senior Lecturer (CSOM Accounting Department)

612/624-7055

biond001@umn.edu

[Caliendo, Charles M](#)

Senior Lecturer (CSOM Accounting Department)

612/625-6877

calle001@umn.edu

[Gutterman, Paul G](#)

Senior Lecturer (CSOM Accounting Department)

612/624-8515

pgutterm@umn.edu

[Kallio, Larry R](#)

Senior Lecturer (CSOM Accounting Department)

612/624-9818

kalli008@umn.edu

University of Minnesota Libraries

[Kramer, Jack](#)

Senior Lecturer (CSOM Accounting Department)

krame108@umn.edu

[Sellner, Mark A](#)

Senior Lecturer (CSOM Accounting Department)

selln001@umn.edu

[Tranter, Terry L](#)

Senior Lecturer (CSOM Accounting Department)

612/624-5246

ttranter@umn.edu

[White, Paul A](#)

Lecturer (CSOM Accounting Department)

612/626-9156

white131@umn.edu

Classes offered

Fall 2010

ACCT 2050 Introduction to Financial Reporting
ACCT 2050H Honors: Introduction to Financial Reporting
ACCT 3001 Introduction to Management Accounting
ACCT 3201 Intermediate Management Accounting
ACCT 5101 Intermediate Accounting I
ACCT 5102W Intermediate Accounting II
ACCT 5125 Auditing Principles and Procedures
ACCT 5135 Fundamentals of Federal Income Tax
ACCT 5160 Financial Statement Analysis
ACCT 5236 Introduction to Taxation of Business
ACCT 5310 International Accounting
ACCT 6100 Financial Statement Analysis
ACCT 6160 Accounting for Mergers and Acquisitions, and Derivatives
ACCT 8001 Internal Control
ACCT 8002 Securities and Exchange Commission (SEC) and Standard Setting

Spring 2011

ACCT 2050 Introduction to Financial Reporting
ACCT 2050H Honors: Introduction to Financial Reporting
ACCT 3001 Introduction to Management Accounting
ACCT 3201 Intermediate Management Accounting
ACCT 5101 Intermediate Accounting I
ACCT 5102W Intermediate Accounting II
ACCT 5125 Auditing Principles and Procedures
ACCT 5135 Fundamentals of Federal Income Tax
ACCT 5160 Financial Statement Analysis
ACCT 5180 Consolidations and Advanced Reporting
ACCT 5236 Introduction to Taxation of Business

University of Minnesota Libraries

ACCT 5310 International Accounting
ACCT 6100 Financial Statement Analysis
ACCT 8006 Advanced Audit
ACCT 8831 Theory of Contracts I: Moral Hazard and Adverse Selection

Fall 2010

MBT 5200 Tax Accounting Methods and Periods
MBT 5220 Tax Research, Communication, and Practice
MBT 5230 Corporate Taxation I
MBT 5346 FAS 109 Computations and Analysis
MBT 5370 Taxation of Property Transactions
MBT 5380 Tax Aspects of International Business I

Credit Hour Information: Accounting

Year	2002/3	2003/4	2004/5	2005/06	2006/7	2007/8	2008/9	2009/10
Total Undergraduate	7,524	11,459	12,839	12,721	12,832	12,905	13,170	
Total Graduate	765	750	2,241	2,234	2,382	2,464	2,873	
Total credit hours	8,305	12,221	15,086	14,983	15,214	15,369	16,043	

Accounting:

Enrolled student head count for 2009 is: 315
Full time faculty for 2009 is: 11
FTE Professional & Administrative is: 11
FTE Civil Service, Bargaining Unit is: 3
Employee head count is: 29

MBT program:

FTE Professional & Administrative is: 3
FTE Civil Service, Bargaining Unit is: 4
Employee head count is: 8

Average Cost of a Business/Economics Journal

Date	2002	2003	2004	2005	2006	2007	2008	2009	2010
Business/Economics Journal	\$527	\$618	\$643	\$664	\$702	\$750	\$883	\$942	\$986

From Library Journal 4/15/2010

Areas of Growth

Ethical issues in Accounting
Sarbanes Oxley Legislation/Public Company Accounting Oversight Board
SEC and Standard Setting
Electronic Taxation research materials

University of Minnesota Libraries

Research:

Public policy in accounting, accounting measurement, the effectiveness of accounting systems, and accounting education.

Specific Areas of Emphasis

In Accounting:

- Financial Reporting
- Management Accounting / Cost Accounting
- Auditing Principles and Procedures
- Fundamentals of Federal Income Tax
- Financial Statement Analysis
- Taxation of Business
- International Accounting
- Accounting for Mergers and Acquisitions, and Derivatives
- Internal Control
- Consolidations and Advanced Reporting
- Theory of Contracts I: Moral Hazard and Adverse Selection
- Asset Valuation and Income Determination
- Behavioral Research in Accounting
- Quantitative Methods in Accounting
- Accounting Information Systems
- Economic Decision Making
- Accounting Standard Setting
- Emerging Issues in Accounting

In Taxation:

- Federal Income Tax Fundamentals
- Corporate Taxation
- Tax Aspects of Mergers & Acquisitions
- Negotiation Techniques in Taxation
- Tax Accounting Methods and Periods
- Tax Aspects of Consolidated Tax Returns
- Tax Aspects of International Business
- Tax Research, Communication and Practice
- Taxation of Compensation Arrangements
- Taxation of Fiduciaries
- Taxation of Inventories
- Taxation of Partners and Partnerships
- Taxation of Property Transactions
- Taxation of the Small Business
- Estate Planning
- Business, Government, and Economic Tax Policy

Faculty Research Interests

In Accounting:

- Capital Markets-based accounting

University of Minnesota Libraries

Statistical inference in a strategic environment
Analyst and management forecast and the impact of regulations
Consolidations and Advance Reporting
Value of information in financial markets
Earnings management
Cognitive skill acquisition in auditing
Outcome vs. behavior based control systems
Economic consequences of securities regulation
Periodic performance reports and investment
History, sociology, and philosophy of external financial reporting
Financial accounting standard setting
Role of accounting in security valuation
International accounting; Chinese accounting

Areas of Lesser Emphasis

Government Accounting
Personal Finance and Budgeting
Industry Specific Accounting
Economic Tax Policy
Individual Income Taxation
Wealth Transfer Techniques

Areas Shared with Other Libraries or departments

Accounting, the language of business, is an essential business tool. Materials in the Accounting collection could be of interest in the following subject areas: Management, Finance, Management Information Systems, Operations Management, Economics, Law, Psychology, Education, Sociology, and Public Administration.

Taxation subjects may overlap with collections in the following subject areas: Accounting, Law, Government Publications, and Public Affairs. The primary Tax collections in print are kept in the Law Library.

Business Law materials are collected by and kept in the Law Library.

Special Formats

Corporate financial reports are available in paper and on the Web. In Wilson Library, we have collected paper copies of corporation annual reports for Minnesota corporations only. However, we do have an historical collection of paper copy annual reports, with some of the reports dating from the early 1900s. At the present time, we rely on Web access to corporate filings and financial statements through Mergent Online, EDGAR, ORBIS..

Special Collection

Corporate Annual Reports to Shareholders in paper format, some dating from the early 1900s. During 2003, this collection was evaluated to determine which materials should be made available in electronic formats in the future. Older paper copies of corporate

University of Minnesota Libraries

annual reports will be kept. Beginning with July 2003, paper copies of current year annual reports for Minnesota based corporations will be acquired and retained. We will no longer keep paper copies of corporate filings for non-Minnesota corporations. We will rely on electronic access via the web for non-Minnesota corporate filings.

Core Collections

Accounting Codifications
Financial Accounting Standards Board pronouncements,
Financial Accounting Standards, Emerging Issues
AICPA statements of position
SEC Accounting Rules
RMA Annual Statement Studies
Dun and Bradstreet Industry Norms and Ratios

Core Indexes and Databases

Accounting Research Manager
FASB standards
Business Source Premier
LexisNexis Academic
LexisNexis Congressional
Mergent Online
ORBIS
Compact D SEC (historical corporate records)
Disclosure Worldscope (historical corporate records)
Investext
Key Business Ratios

Research QuickStart Pages for Library Research

Accounting
http://www.lib.umn.edu/site/rqs.phtml?subject_id=2

Business
http://www.lib.umn.edu/site/rqs.phtml?subject_id=296

Economics
http://www.lib.umn.edu/site/rqs.phtml?subject_id=55

Finance
http://www.lib.umn.edu/site/rqs.phtml?subject_id=363

Management
http://www.lib.umn.edu/site/rqs.phtml?subject_id=144

Taxation
<http://library.law.umn.edu/researchguides.html#tax>

Date last updated: 11/1/2010