Assessment of Library Collections

Accounting Program

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BOOKS

- The approval plan is par to that of other doctoral-level libraries of comparable size.
  - In Library of Congress subject class HF: Commerce, which includes Accounting, the library automatically receives some 26% of total book publishing output of the US and UK.
    - For example, in FY05 the library received 306 of the 1,115 books published.
  - For the College of Business Administration as a whole, the comparable figure is 34% (e.g., 1,579 books of 4,671 published in FY05—see table 1).
  - The plan has no substantive subject limitations in the social sciences (or the humanities) but does generally exclude lower-undergraduate books and textbooks.

- The library aims to meet all additional faculty requests.

- Online books: of the 56,000 NetLibrary books leased by the library, 340 have accounting as a keyword descriptor, 125 have tax as a keyword descriptor.

JOURNALS

- Accounting is included in the Finance literature of the Journal Citation Reports (JCR) database. There are four citation-ranked accounting titles; the library has all four: Journal of Accounting Research; Journal of Accounting and Economics; Accounting Review; and Accounting Organizations and Society.

- In addition, the library has all of the top 15 Accounting journals identified in a survey (“A Study of Academic Research Journals in Accounting,” Accounting Horizons 10, September, 1996: 158-77).

- In the field of Taxation, also included under Finance in the JCR database, there are four citation-ranked journals; the library has all four: National Tax Journal; Journal of Taxation; International Tax and Public Finance; and Journal of Real Estate Taxation.
DATABASES and other ONLINE RESOURCES

The library’s online collections, about 300 in number, include the following for Accounting:

- Accounting & Tax
- CCH OmniTax
- RIA Checkpoint with treatises
- ABI Inform
- Business and Industry
- Business and Company Resource Center
- Business File ASAP
- Lexis Nexis Academic Universe
- Mergent Online
- SBD Platinum: Bankruptcies (on order)
- Wall Street Journal
- Wall Street Historical File, 1889-1989
- WestLaw Campus.

OVERVIEW

On two of three broad measures—books and journals—the library’s collections for the College of Business Administration are in fairly good shape in terms of core resources.

On the third measure—databases and other online resources—the library has endeavored to acquire more specialized resources commensurate with FIU’s Research One ranking. Of the roughly 300 databases in the library’s collections, some 60 relate to business administration.

Accounting has been an area of active collection development. Many of the resources noted above have been acquired since 2004, and this year the library worked with Professor Sharon Lassar to upgrade and expand the RIA Checkpoint database with seven online legal treatises:

- Federal Income Taxation of Corporations & Shareholders (Bittker & Eustice)
- Federal Taxation of Partners & Partnerships (McKee, et al.)
- Federal Tax Income Estate & Gifts (Bittker & Lokken)
- Federal Income Taxation of S Corporations (Eustice & Kuntz)
- U.S. International Taxation (Kuntz & Perroni)
- State Taxation (Hellerstein & Hellerstein)
- IRS Practice & Procedure (Saltzman).

The essential question, of course, is whether collection development is keeping pace with the faculty’s needs, given the aim for library resources and services to be commensurate with FIU’s Research One ranking.

For example, the citation-rankings approach to evaluation of the journals collections, with its focus on established titles, has somewhat of a conservative bias. It generally does not cover newer titles that, though lacking a certain impact in the scholarly system, may be relevant on campus. For such collection development, the library relies on its collaborations with the
faculty. In addition to the liaison program, the library administration meets annually with Dean Elam and associate deans of the College of Business Administration.

COLLEGE OF BUSINESS ADMINISTRATION AS A WHOLE

BOOKS

FIU’s fairly comprehensive approval plan in the social sciences (and humanities) has no substantive subject limitations. (The plan in the sciences is, of course, more selective.)

Basically, the library receives all academic and professional titles published in the US or UK. Such breadth is essential to Business Administration, given its cross-disciplinarity with other fields.

Table 1 summarizes the approval plan’s operation in Business and Economics.

| Table 1: Business and Economics Approval Plan Operation, FY05 |
|----------------|----------------|----------|---------|----------|
|                | Total Book     | Received | % Received | Total Cost |
|                | Output         |          |          |          |
| HB: Theory and Demography | 310           | 104      | 34%      | $4,981    |
| HC: Economic History and Conditions by Region or Country | 557           | 242      | 43%      | $11,368   |
| HD: Economic History and Conditions by Subject | 1,785         | 699      | 39%      | $29,746   |
| HE: Transportation and Communication | 140           | 20       | 14%      | $582      |
| HF: Commerce (including Accounting) | 1,155         | 306      | 26%      | $12,076   |
| HG: Finance | 634            | 170      | 27%      | $8,383    |
| HJ: Public Finance | 90            | 38       | 42%      | $1,509    |
| Totals | 4,671          | 1,579    | 34%      | $68,645   |

For Latin American and Caribbean studies, a chief interest of the Finance program, the library has four approval plans amounting to $22,000 to $28,000 a year.

Monograph series:
- **International Monetary Fund**: Balance of Payments Statistics Yearbook; Direction of Trade Statistics Quarterly; Direction of Trade Statistics Yearbook; Finance and Development; Global Financial Stability Report; Government Finance Statistics
Yearbook; IMF Staff Papers; IMF Survey; International Financial Statistics; International Financial Statistics Yearbook; Research Activities of the International Monetary Fund; World Economic Outlook.

- United Nations: Economic Commission for Latin America: Latin America and the Caribbean in the World Economy; CEPAL News; Economic Survey of Latin America and the Caribbean; Foreign Investment in Latin America and the Caribbean; Serie Desarrollo Productivo; Serie Recursos Naturales; Social Panorama of Latin America; Preliminary Overview of the Economies of Latin America and the Caribbean; Serie Financiamiento del Desarrollo.

- OECD: Creditor Reporting System; Aid Activities in Latin America and the Caribbean.

Online books: of the 56,000 NetLibrary books leased by the library, 47 have business administration as a keyword descriptor; 20 have decision sciences as a descriptor, etc.

Faculty orders are afforded through another budget that does not have departmental limits.

JOURNALS

For College of Business Administration, the library has 395 subscriptions: 185 print only and 210 online (with 42 titles print and online). Economics has an additional 855 journal subscriptions: 746 print and 109 online.

Citation-impact ranked journal literatures

- Business—the library has 48 (89%) of the 54 titles.
  - Of the six titles not held by the library, two are priorities for acquisition: Journal of International Marketing (ranked 34th) and International Journal of Market Research (36th).

- Finance—the library has 31 (94%) of the 33 titles.
  - The two titles not held by the library are priorities for acquisition: World Economy (ranked 7th; as well as 59th of 165 in Economics; and 20th of 52 in International Relations) and International Tax and Public Finance (24th).

- Economics—the library has 145 (88%) of the 165 titles.
  - Of the 20 journals not held by the library, three are priorities for acquisition: World Economy (above); Feminist Economics (ranked 100th, as well as 8th of 25 in Women’s Studies) and Review of Black Political Economy (162nd, as well as 7th of seven in Ethnic Studies).

- Industrial Relations and Labor—the library has 13 (77%) of the 17 titles.
  - Of the four journals not held by the library, two are priorities for acquisition: European Journal of Industrial Relations (ranked 2nd); and Work and Occupations (7th, as well as 18th of 93 in Sociology).
• Management—the library has 53 (88%) of the 60 titles.
  o Of the seven titles not held by the library, a priority for acquisition is *Group and Organizational Management* (ranked 23rd, as well as 22nd of 48 in Applied Psychology).

• Social Sciences, Mathematical Models—the library has 25 (86%) of the 29 titles
  o None of the four titles not held by the library are directly relevant to Business.

• Computer Sciences, Information Systems—the library has 42 (55%) of the 77 titles.
  o Of the 35 titles not held by the library, two are priorities for acquisition: *Data Mining and Knowledge Discovery* (ranked 16th; as well as 18th of 74 in Computer Systems, Artificial Intelligence) and *Journal of Organizational Computing and Electronic Commerce* (34th; as well as 31st of 80 in Computer Science, Interdisciplinary Applications).

• Applied Psychology—the library has 39 (78%) of the 50 titles.
  o Of the 11 titles not held by the library, two are priorities acquisition: *Journal of Occupational and Organizational Psychology* (ranked 22nd); and *Journal of Consumer Psychology* (46th).

**Overview:** Of the total 485 journals in the eight literatures, the library has 396 (82%). Of the 89 titles not in the collections, 14 (one in six) appear to be priorities for acquisition.

**Journal collections in the programs that do not have distinct citation-ranked literatures**

• International Business Management
  o The library has 99 (75%) of the 132 titles in the Social Sciences Citation Index database. Of the 33 titles that are not held by the library, those that are priorities for acquisition are all citation-ranked (and thus identified above).

• Decision Sciences and Information Systems
  o Four decision sciences titles are on the Business citation-ranked list; the library has all four: *International Journal of Electronic Commerce; Organizational Dynamics; Technological Forecasting and Social Change;* and *Research Technology Management*.
  o Three decision sciences titles are on the Economics citation-ranked list; the library has two: *Theory and Decision;* and *Journal of Policy Modeling.*
    ▪ The third title not in the collections is *Advances in Econometrics: A Research Annual.*
  o Sixteen decision science titles are on the Management citation-ranked list; the library has 14 of them: *Strategic Management Journal; Organization Science; Organizational Behavior and Human Decision Processes; Organization Studies; Organizational Dynamics; Decision Sciences; System Dynamics Review; IEEE Transactions on Engineering Management; Interfaces; Journal of Management Information Systems; Systems Research and Behavioral Science; Research

- The two other titles not in the collections are Group and Organization Management and Journal of Information Technology.

- The majority of the 29 titles in the Social Sciences, Mathematical Models citation-ranked literature appear to be relevant for decision sciences. On the whole, the library has 25 (86%) of those 29 titles.
  - Of the five titles not in the collections, two are relevant to decision sciences: Advances in Econometrics: A Research Annual (noted above) and Studies in Nonlinear Dynamics and Econometrics.

- The relevance of the 77 titles in the Computer Science, Information Systems citation-ranked literature to decision sciences is uncertain. On the whole, the library has 42 (55%) of the 77 titles.
  - Of the 35 titles not in the collections, six may be relevant: Journal of Information Technology; Journal of Organizational Computing and Electronic Commerce; European Journal of Information Systems; Journal of Communications and Networks; International Journal of Cooperative Information Systems; and Journal of Computer Information Systems.

- In Business Computing, the library has 23 (92%) of the 25 top research journals identified in a survey (Clyde W. Holsapple et al, “A Citation Analysis of Business Computing Research Journals,” Information & Management 25, 1993: 231-44).
  - The two journals not in the collections are Datamation and International Journal of Man-Machine Studies.

- The library has the INFORMS online-journal package of the Institute for Operations Research and Management Sciences (nine titles).

- Accounting
  - Four citation-ranked accounting titles are on the Finance list; the library has all four: Journal of Accounting Research; Journal of Accounting and Economics; Accounting Review; and Accounting Organizations and Society.
  - In addition, the library has all of the top 15 Accounting journals identified in a survey (“A Study of Academic Research Journals in Accounting,” Accounting Horizons 10, September, 1996: 158-77).

- Taxation
  - Four citation-ranked taxation titles are on the Finance list; the library has all four: National Tax Journal; Journal of Taxation; International Tax and Public Finance; and Journal of Real Estate Taxation.
• Real Estate
  o Three citation-ranked real estate titles are on the Finance list; the library has all three: Journal of Real Estate Taxation; Journal of Real Estate Finance and Economics; and Real Estate Economics.

• Insurance and Risk Management
  o Two titles are citation-ranked; the library has both of them: Journal of Risk and Insurance (on the Finance list) and Insurance Mathematics and Economics (on the Economics list).

• Human Resources Management
  o The library has 53 (88%) of the 60 citation-ranked titles on the Management list.
    ▪ Only one of the titles not in the collections is an acquisitions priority: Group and Organizational Management.
  o The library has all of the 40 “most influential” titles identified in a survey (Jonathan L. Johnson, “Journal Influence in the Field of Management: An Analysis Using Salancik’s Index in a Dependency Network,” Academy of Management Journal 37, 1994: 1392-1407).

• Marketing
  o Of the 21 citation-ranked marketing titles spread over several subject categories, the library has 18 (86%).
    ▪ Of the three titles not in the collections, two are on the Business list: Journal of International Marketing, and International Journal of Market Research.
    ▪ The third title is on the Applied Psychology list: Journal of Consumer Psychology.

• Transportation Management
  o The library has eight (67%) of the 12 citation-ranked journals in the field of Transportation list.
    ▪ Of the four not in the collections, Transportation Quarterly focuses on management (the other three are British or focus on air safety).

• Latin American Journals
  o The library has 44 Spanish-language journals in Business and Economics.
    ▪ HB: Economic Theory and Demography 7
    ▪ HC: Economic History and Conditions by Region or Country 22
    ▪ HD: Economic History and Conditions by Subject 7
    ▪ HE: Transportation and Communication 0
    ▪ HF: Commerce 2
    ▪ HG: Finance 6
    ▪ HJ: Public Finance 0
Other print periodical literature includes *Latin American Monitor* and publications from regional trade blocs, such as CARICOM (The Caribbean Community) and MERCOSUR (*Mercado Común del Sur*), as well as national banks and agencies.

On a more general level, the library has met its goal of having a certain 176 (65%) of the 281 titles covered in the *Hispanic American Periodicals Index*.

**DATABASES and other ONLINE RESOURCES**

Of the library’s online resources, some 300 in number, about 60 are relevant to the research and curricular interests of the College of Business Administration. This is an active area of collection development.

- ABI Inform
- Academic Universe
- Accounting & Tax
- Aluminum Industry Abstracts
- Associations Unlimited
- Berkeley Electronic Press
- BNA Environment Library
- Business and Company Resource Center
- Business and Industry
- Business File ASAP
- Business NewsBank
- CCH OmniTax
- CQ Researcher
- Contemporary Women's Issues
- Datastream
- EconLit
- EIU (Economist Intelligence Unit)
- Ethnic Newswatch
- Gender Watch
- Global Lodge Review, Smith Travel Research Lodging Review, and HOST Study (on order)
- Global Market Information Database (with full reports, on order)
- Health & Human Resources
- Hospitality & Tourism Complete
- Latin American Data Base
- Leisure Tourism
- Lexis Nexis Academic Universe
- Materials Business File
- Mergent Online
- NBER Working Papers
- NTDB: National Trade Data Bank
- OmniTax
• PAIS International (Public Affairs Information Service)
• Publishers, Distributors, & Wholesalers Index
• RIA Checkpoint with treatises
  o Federal Income Taxation of Corporations & Shareholders (Bittker & Eustice)
  o Federal Taxation of Partners & Partnerships (McKee, et al.)
  o Federal Tax Income Estate & Gifts (Bittker & Lokken)
  o Federal Income Taxation of S Corporations (Eustice & Kuntz)
  o U.S. International Taxation (Kuntz & Perroni)
  o State Taxation (Hellerstein & Hellerstein)
  o IRS Practice & Procedure (Saltzman)
• SBD Platinum: Bankruptcies (on order)
• Science Citation Index
• SDC Platinum: Worldwide Mergers & Acquisitions
• Social Science Citation Index
• Social Sciences Full Text
• Source OECD
• Standard & Poor's NetAdvantage
• STAT-USA
• Statistical Universe
• TableBase
• Thomson One Banker
• United Nations Common Database
• Value Line Investment Survey
• Wall Street Journal
• Wall Street Transcript
• Wall Street Historical File (1889-1989)
• WestLaw Campus
• Wilson Business Full Text
• World Bank e-library
• World Development Indicators
• World News Connection
• World Tourism Organization E-library
• World Trade Atlas
• Worldwide Mergers & Acquisitions.

Online journal packages
• American Accounting Association
• Elsevier
• Emerald
• INFORMS (Institute for Operations Research and Management Sciences)
• Wiley Interscience.
**Latin American and Caribbean Business and Public Affairs**


- Additional databases include *Clase/Periodica, Handbook of Latin American Studies, Hispanic American Periodicals Index, Info-Latino America, Informe, LAPTOC (Latin American Periodicals Table-of-Contents), Latin American Data Base, Latin American Newsletters, Worldwide Political Science Abstracts, PolicyFile, and Chicano Database.*


**Digital journal archives**

The library has all four JSTOR Arts & Sciences collections.

**OTHER LIBRARY RESOURCES and SERVICES**

**Geographic Information Systems / Remote Sensing Center**

Jennifer Fu, Head

The GIS Center provides computerized mapping and image-processing resources and services, including collections of demographic and social-economic data sets of South Florida counties and municipalities. Its user groups are chiefly in the fields of urban affairs, public health, biology, computer science, earth sciences, environmental studies, international studies, architecture, and civil and environmental engineering.

**Government Documents**

Sherry Mosley, Head

University Park campus is a selective Federal depository. In addition, it receives a broad range of publications from local governmental agencies and is a depository of Florida state documents. Two milestones were reached in 2001 when FIU was granted European Documentation Center status by the European Union (the only such center in the state, other than the University of Florida) and full United Nations depository status.

**University Archives and Special Collections**

Vicki Silvera, Head

Two collections are of note. First, the University Archives—in particular, the administrative records of major academic departments and schools—have been a rich resource for business courses that use case studies of the universe as the business entity. Second, the *Dana E. Dorsey Collection* is relevant to the School of Business Administration and will likely be made into one of the library’s digitized collections. Mr. Dorsey was Miami’s first Black millionaire; this collection of records on his legal and financial relations with other historic Miami figures in the period 1912 to the 1940s provides insights into segregation.
Reference and Instructional Services
Steve Morris, Business and Legal Research Librarian (http://www.fiu.edu/~morriss/).

Basic reference services are provided on site, by e-mail, and in real-time chat service in English and Spanish. An information literacy program serves students' library-instruction needs at the lower division level, and targets core classes for instruction sessions at the upper division and graduate levels. Consultations for research projects are provided to faculty and students alike.