



Accounting: A Guide to Selected Resources

This guide lists selected information resources in the field of accounting. It is not intended to be a comprehensive list. If you have questions, please consult with a reference librarian.

Suggested Steps to Accounting Research

* More information about the resources mentioned in these five steps can be found throughout this guide. Ask a librarian for more information regarding any of the resources.

1. Establish the Facts; Identify the Issues

To do this, read newspaper articles using *Academic (LexisNexis)*, learn about companies through *Business and Company Resource Center*, stay current on issues by reading accounting e-journals like *CPA Journal* and *Journal of Accounting Research*.

2. Make a List of Keywords and Concepts

Try using the index of different handbooks to discover potential keywords and concepts you can use in your search. Many databases, like *EconLit*, will also provide searchable indexes.

3. Search for Articles, Case Studies and Examples About the Issues and Their Implications

Online article databases including *Academic (LexisNexis)*, *Business Source Premier*, and *Business and Company Resource Center*, offer a tremendous resource for finding background information, literature reviews, specific examples, and much more.

4. Search the Web

Websites from credible organizations like the American Institute of Certified Public Accountants and *Rutgers Accounting Web* to find fast information on standards, career resources, news, government resources and more.

5. Examine the Financial Statements Published in SEC Filings

U.S. and Foreign Companies whose stock trades publicly in the United States are required to file audited financial statements with the Securities Exchange Commission (SEC). These are made available in the SEC's *EDGAR* database which is accessible through *Thomson Research* and *Mergent Online*.

Dictionaries

Accounting Terminology Guide

http://www.nysccpa.org/prof_library/guide.htm

This site from the New York State Society of CPAs contains a glossary of accounting terms to help understand financial reports. Acronyms are both abbreviated and defined while related terms are cross-referenced.

Blackwell Encyclopedic Dictionary of Accounting

Online through PITT*Cat*

This resource provides definitions and explanations of key concepts in accounting. The text includes entries ranging from extended explorations of major topics to short definitions of terms.

International Dictionary of Accounting Acronyms

Online through PITT*Cat*

This is a comprehensive reference that defines almost 2,000 confusing acronyms casually used by the media and other professionals. It is completely cross-referenced.

Oxford Dictionary of Accounting

Ref. HF 5621.D53 2005

This dictionary covers terms commonly used in financial accounting and reporting, management accounting, taxation, treasury management, and financial management. Provides explanations of jargon used in the financial world and an appendix of useful websites.

Handbooks

Accounting Desk Book: the accountant's everyday instant answer book Reference KF1355 .P53 2005

This resource provides quick, authoritative, and up-to-date answers for CPAs and financial services professionals applying relevant accounting principles and standards as well as tax rules. It includes chapters on governmental auditing, internet accounting, The Sarbanes-Oxley Act, and the CPA as a financial planner.

Accountants' Handbook

Reference HF 5621.A22 2003

This provides quick, understandable, and thorough coverage of the field. It consists of 36 chapters organized into seven sections.

Federal Accounting Handbook: Policies, Standards, Procedures, Practices HJ 9801.T528 2000

This resource encompasses all recent revisions, including the changes by FASB and the Chief Financial Officers Act. It is written in non-technical language for both the professional and non-professional.

Principles and Standards

Accounting Best Practices

HF5635 .B818 2005

Also available online through PITT*Cat*

Discusses "best practices" for setting up and operating an accounting department.

AICPA Professional Standards

Reference HF 5667.A43

Published by the American Institute of Certified Public Accountants. Its two volumes cover auditing standards, code of professional conduct, international accounting, quality control, tax services, continuing professional education, etc.

Miller GAAP Guide

Reference HF 5616.U5M5

Also available online through PITT*Cat*

The *Miller GAAP (Generally Accepted Accounting Principles) Guide* explains and analyzes all critical accounting principles and pronouncements currently in use, including FASB Statements, Interpretations, Technical Bulletins, ARB's and APB's.

Miller GAAS Guide

Reference HF 5667.M514

Also available online through PITT*Cat*

The *Miller GAAS (Generally Accepted Auditing Standards) Guide* describes the auditing standards, practices and procedures promulgated by the AICPA.

Accounting / Business Databases

*** Locate under "Find Articles" by clicking on "Looking for a particular database."**

Academic (Lexis-Nexis)*

Choose <Business> and then choose <Accounting>. Search electronic versions of many major accounting resources such as AICPA Journal of Accountancy and other AICPA publications, Accounting Today, Miller GAAP Guide, Accounting Technology, and more. Also available are Company News, Company Financials, and SEC filings.

Business and Company Resource Center*

This database provides business and industry content in the following areas: periodical articles, news articles, and press releases; investment reports; financial overviews; industry overviews; HR law case digests; and more.

CCH Internet Tax Research Network*

This database provides tax news as well as federal and state tax information. Included are tax codes, regulations, court cases, rulings, legislative documents, treaties, and IRS publications.

EconLit*

EconLit is a comprehensive, indexed bibliography which includes coverage of over 400 major journals as well as articles in collective volumes (essays, proceedings, etc.), books, book reviews, dissertations, and more.

Mergent Online*

This database provides business and financial information for 23,000 U.S. and international companies. SEC filings (real-time and archived to 1993) are included for the 10,000+ NYSE, AMEX and NASDAQ exchange companies. In basic search mode, you may search by company name or ticker symbol.

Thomson Research (formerly Global Access)*

Thomson Research offers access to Worldscope global financials and accounting results on more than 28,000 active public companies.

Exam Prep and Career

CPA Examination Review 2003-2004

Reference HF5661 .C7234

Volume 1 – Outlines and Study Guides, Volume 2 – Problems and Solutions

Provides study outlines of all areas tested on the Uniform Certified Public Accounting (CPA) Examination.

Great Jobs for Accounting Majors

Online through PITT*Cat*

This handbook provides information on job hunting and career paths in different areas of accounting. It includes appendices on Federal Job Information Centers, program descriptions, graduate education, and additional resources.

The Uniform CPA Examination

<http://www.cpa-exam.org>

The *Uniform CPA Examination* helps to ensure that only qualified individuals become licensed Certified Public Accountants. This site allows users to access tutorials and sample tests to help prepare for the examination. There is also a wealth of information on the exam content, testing centers, applying for the exam, and eligibility requirements.

Guides to Business Research

Core Business Web: A Guide to Key Information Resources

Reference HD30.37.C67 2003

This is a guide to the “best” business Web sites in 25 areas of business including banking, economics, finance and investments, and taxation.

Doing Business Research at the University of Pittsburgh <http://www.library.pitt.edu/guides/business/>

This is a web guide for University of Pittsburgh students conducting company and industry research using print, electronic, and online resources.

Strauss’s Handbook of Business Information

Reference Z7164.C81 S7796 2004

This handbook provides a guide to using some of the most popular resources for finding business information. The text is divided into two main parts – part one covers business information according to format, while part two covers specific topics within the area of business.

More Library Resources

To find more resources pertaining to accounting, search PITT*Cat* under the following keywords and/or subject headings:

Accounting – Law and legislation	Corporations – Finance
Accounting – Standards	Cost Accounting
Accounting – Handbooks, manuals, etc.	Finance, Public – Accounting
Auditing – Examinations, questions, etc.	Managerial accounting
Corporate reports	Tax accounting

Recommended Websites

American Institute of Certified Public Accountants <http://www.aicpa.org/>

The home page for the AICPA contains links to information about the organization, membership, accounting standards, news, audit standards, CPA links, career resources, professional ethics and many other links.

Online Accounting Study <http://www.accountinginfo.com/study/index.html>

This web site provides links to study guides for “students in the principles of accounting courses or introduction to financial accounting courses.”

Rutgers Accounting Web <http://accounting.rutgers.edu/raw/internet/internet1.htm>

This web site provides access to professional organizations, journals and publications, the “Big Five” accounting firms, government resources, and more.

WebCPA <http://www.webcpa.org/>

Subtitled “tools and resources for the electronic accountant,” this site includes access to the current issues of Accounting Technology, Practical Accountant, and Accounting Today. It also provides links to news, IRS E-File, quick links, careers, State CPA societies, boards of accountancy, state tax agencies, and associations.

Pennsylvania State Board of Accountancy <http://www.dos.state.pa.us/bpoa/cwp/view.asp?a=1104&q=432428>

Functions include the regulation of the licensure and registration of public accountants and the licensure and certification of certified public accountants.

Pennsylvania Institute of Certified Public Accountants <http://www.picpa.org/>

The home page for the PICPA offers CPAs, students, educators, and consumers a wealth of information on the IRS, taxes, accounting ethics, CPA exams, accounting education, and careers in accounting. Also sponsors an exclusive site, called “CPAzone”, for Pennsylvania students and educators interested in the accounting profession.

Tax and Accounting Sites Directory <http://www.taxsites.com/>

This site is a comprehensive index of web-based tax and accounting resources. The directory is designed to be a starting point for people who are searching for tax and accounting information, products, and services.