

## Accounting Resource Guide

---

<a href="#">Library Databases</a>	<a href="#">Associations and Organizations Websites</a>	<a href="#">Print- Guides and Checklists</a>
<a href="#">Gateways and Directories</a>	<a href="#">Tax Websites</a>	<a href="#">Print-Tax Resources</a>
<a href="#">Standards and Rules Websites</a>	<a href="#">Print-Statements and Standards</a>	<a href="#">Print-Dictionaries and Handbooks</a>

This guide provides selected information resources on Accounting. Included are the Mildred F. Sawyer Library subscription databases, selected web resources, and a brief list of print resources. See [Tax Resource Guide](#) for additional information of tax sources. For specific book and periodical titles, check the [Suffolk University Library Catalog](#).

### Library Databases

The Sawyer Library subscription periodical indexes and full-text resources are available to current Suffolk University students and faculty.

#### [Business Source Complete](#)

Provides indexing and abstracts for the most important scholarly business journals, including the full-text of the *Harvard Business Review* back to 1922. Non-journal content includes financial data, books, conference proceedings, case studies, investment research reports, industry reports, market research reports, country reports, company profiles, SWOT analyses, and more.

#### [Emerald](#)

Provides over 40,000 articles from over 100 academic management journals, with full-text archives back to 1994. Subjects covered include marketing, management, engineering,

accounting, and technology.

### [LEXIS/NEXIS Academic](#)

Provides full-text searching of newspapers, trade journals, wire services, and transcripts of broadcasts. Business, legal, and biographical sources are included. Newspaper coverage generally starts in the late eighties or early nineties. Choose the "Legal tab," then Choose "Tax Law" from the left column to search tax journals, state and federal tax cases, treasury regulations, the Internal Revenue Code, Cumulative Bulletin, and more. For searching in accounting literature, choose the "Business tab," then choose "Accounting" from the left column. Accounting literature includes AICPA publications, Wiley GAAS and GAAP Guides, accounting journals, and more.

### [EconLit with Full Text](#)

The American Economic Association's database, which provides indexing and abstracting of international economic literature. It corresponds to the print *Journal of Economic Literature* and covers books, journal articles, working papers, dissertations, and conference proceedings. Includes full text for more than 430 journals. Coverage is from 1969 to present.

### [Wall Street Journal](#)

Provides abstracts and full-text articles. Abstracts available from 1984 to date.

### [RIA Checkpoint](#)

RIA Checkpoint provides primary tax material as well as secondary analysis for federal, state, and local taxation, estate planning, pensions, and international taxation. Includes both RIA and WG&L publications, two of the top names in primary and analytical resources. WG&L journals included in this database are *Journal of Taxation*, *Journal of Corporate Taxation*, and *Practical Tax Strategies*.

### [Tax Analysts](#)

Tax Analysts' Federal Research Library includes the federal research, Chief Counsel Advice, Court Opinions, materials from the IRS and Treasury, including the Internal Revenue Code, regulations, publications, and more. The database also includes access to Tax Analysts' State Research Library which covers tax-related statutes and regulations for all 50 states. Also offers Worldwide Tax Treaties and Worldwide Tax Daily report.

### [General BusinessFile ASAP](#)

Provides articles from magazines, journals, and investment analysts' reports on major companies, industries, accounting, economics, and business. Coverage is from 1980 to the present.

### [Academic Search Complete](#)

Indexes, abstracts, and provides full-text to over 9,500 publications in nearly every academic field, including accounting. It offers more than 5,500 full-text periodicals, including more than 4,600 peer-reviewed journals.

### [Academic OneFile](#)

Academic OneFile is Gale's major source for peer-reviewed, full-text articles. It provides extensive coverage in all academic subjects, including those in accounting.

### [HeinOnline](#)

Provides access to legal periodicals and focuses on retrospective coverage (many pre-1980 titles). Includes the Federal Register from Volume I. Articles are available as page images and as searchable text files.

### [Wiley InterScience](#)

Combines abstracts and full-text articles from over 1400 Wiley and Blackwell journals, covering various subject areas. Provides a business, financial, and accounting collection.

### [SpringerLink](#)

This journal collection includes more than 1,200 peer-reviewed journals. Most titles include back issues to 1996. Provides abstracts and full-text articles from Kluwer journals. Journals cover topics in social science, economic, business, law, and accounting.

## **Corporate Financial Statements**

### [LEXIS/NEXIS Academic](#)

Provides full-text searching of newspapers, trade journals, wire services, and transcripts of broadcasts. Business, legal, medical and reference sources are included. Newspaper coverage generally starts in the late eighties or early nineties. To obtain SEC filings, from the opening menu, choose "Business" tab, "SEC Filings" from the left column. The filings include SEC Annual Reports, 10-K, 10-Q, and 20-F reports, proxy statements, and other information. Choose "Dossier" from the left column to compare company financials.

### [Mergent Online](#)

MergentOnline allows access to the financial information of over 10,000 U.S. and international public companies. It provides access to EDGAR filings, annual reports, detailed financial data, company history, names of officers and directors, recent news, and a description of the business. The Sawyer Library has three licenses for simultaneous use of MergentOnline, therefore when ending the session, be sure to choose "Logout."

### [Mergent WebReports \(Moody's Manual Archive\)](#)

This is the digitized form of the old Moody's Manuals. The database covers the years 1909 to the most current year. Mergent WebReports includes every manual published since 1909: Industrial Manual since 1920, OTC Industrial Manual since 1970, OTC Unlisted Manual since 1986, Bank and Finance Manual since 1928, Public Utility Manual since 1914, Transportation Manual since 1909, International Manual since 1981.

## **Websites**

## Gateways and Directories

### [Intute Social Sciences. Business and Management. Accountancy.](#)

<http://www.intute.ac.uk/socialsciences/cgi-bin/browse.pl?id=120297>

Intute is an internet catalog of annotated high quality online resources aimed for students, researchers, academics, and professionals. The catalogue is browsable or searchable by subject area. Accountancy resources are vast, including research, directories, education, government, associations, and much more.

### [Rutgers Accounting Web \(RAW\)](#)

<http://raw.rutgers.edu/>

Provides accounting materials for practitioners, students, and educators. Includes links to professional associations, educational materials, and career information. [Rutgers Accounting Web Youtube Channel](#) displays the various speakers who have made contributions to the Continuous Auditing and Reporting Conferences of Rutgers Business School.

### [Tax, Accounting and Payroll Sites Directory](#)

<http://www.taxsites.com/>

"A comprehensive index of web-based tax and accounting resources." Contains vast and valuable links, arranged in alphabetical order by category.

### [CPANet](#)

<http://www.cpanet.com/index.asp>

This site is primarily a resource directory of websites for the accountant. Includes over 800 links, covering tax, auditing, accounting, books, education, and news. Contains some dead links.

### [AccountantsWorld](#)

<http://www.accountantsworld.com/DesktopDefault.aspx?page=home>

Geared toward the independent accountant, this site provides resources, such as news, articles, and membership information.

### [AuditNet](#)

<http://www.auditnet.org/>

Includes tons of links and news plus a [Virtual Audit Library](#) of sample forms, programs, surveys, reports, best practices, and quality links to various accounting resources on the Web.

## Accounting Standards and Rules

### [FASB. Financial Accounting Standards Board](#)

<http://www.fasb.org/>

The mission of the Financial Accounting Standards Board is to establish standards of financial

accounting for the public, including auditors, issuers, and users of financial information. The website provides full-text [FASB Pronouncements](#), [Comment Letters](#), [Exposure Documents](#), current [Action Alerts](#), and reports and articles.

### [GASB. Governmental Accounting Standards Board](#)

<http://www.gasb.org/>

The mission of the Governmental Accounting Standards Board is to establish state and local government accounting and financial reporting standards that will prove useful to issuers, auditors, and users of financial reports. The website includes some full-text [Technical Issues](#), summaries and status of Pronouncements and Statements, texts of recent Exposure Drafts, and news.

### [Government Auditing Standards \(The Yellow Book\)](#)

<http://www.gao.gov/govaud/ybk01.htm>

Government Auditing Standards contain standards for audits of government organizations, programs, activities, and functions and standards for organizations which receive government assistance. Published by the General Accounting Office, the standards, known as generally accepted government auditing standards (GAGAS), are to be followed by auditors and audit organizations, when required by law or regulation. The website includes the full-text of the [current standards](#), previous standards, comment letters on Exposure Drafts, legal decisions, and press releases.

### [International Accounting Standards Board](#)

<http://www.iasb.org>

The International Accounting Standards Board consists of 9 countries who set global accounting standards that require comparable information in general purpose financial statements. The website provides summaries of standards and interpretations, and some full-text documents open to comment and current exposure drafts.

### [Knowledge Guides to International Standards](#)

[http://www.icaew.com/index.cfm/route/138118/icaew\\_ga/en/Technical\\_and\\_Business\\_Topics/Guides\\_and\\_publications/Knowledge\\_guides/Knowledge\\_Guides](http://www.icaew.com/index.cfm/route/138118/icaew_ga/en/Technical_and_Business_Topics/Guides_and_publications/Knowledge_guides/Knowledge_Guides)

Knowledge Guides provide information on international standards in the field of accounting and auditing. They are compiled and maintained by the Library and Information Service of the Institute of Chartered Accountants in England and Wales (ICAEW). The Guides aim to help the user find the information on international standards, keep up to date with the latest issues in the field, and learn the ICAEW viewpoint.

### [Securities and Exchange Commission. Office of the Chief Accountant](#)

<http://www.sec.gov/about/offices/oca.htm>

This Securities and Exchange Commission site links to some full-text [Staff Accounting Bulletins](#), recent [Selected Accounting and Auditing Enforcement Releases](#), [Regulatory Pronouncements](#), and news. See the [Home Page](#) of the Securities and Exchange Commission for links to pertinent

federal laws and regulations, publications, and searchable (public company) [EDGAR Filings](#).

## **Associations and Organizations**

### [AICPA \(American Institute of Certified Public Accountants\)](#)

<http://www.aicpa.org/Pages/Default.aspx>

The premier national professional organization for CPA's. Includes the [Journal of Accountancy Online](#), texts of [Audit and Attest Standards](#), [Disciplinary Actions](#), recent [Exposure Drafts](#), full-text [white papers](#), and much more.

### [American Accounting Association](#)

<http://aaahq.org/index.cfm>

Promotes accounting education, research, and practice. Includes membership information, news, and links.

### [Institute of Internal Auditors](#)

<http://www.theiia.org/>

This organization serves 85,000 members in internal auditing, governance and internal control, IT audit, education, and security worldwide. The organization provides training, academic assistance, and certification assistance in certain fields. Publications, newsletters, and much more are available to members. Website includes texts of position papers, code of ethics, and news.

### [International Federation of Accountants](#)

<http://www.ifac.org/>

The IFAC is a global organization that works with its 155 member organizations in 113 countries to protect the public interest by encouraging high quality accounting practices. The site's [Articles Library](#) provides full-texts of speeches and articles. News and certain Exposure Drafts are also available.

### [Massachusetts Society of Certified Public Accountants](#)

<http://www.msccaonline.org/>

The organization seeks to preserve and enhance the value of the certified public accountant.

### [American Society of Women Accountants](#)

<http://www.aswa.org/>

The ASWA seeks to increase the opportunities for women in all fields of accounting and finance. The website provides membership information and links.

### [Institute of Management Accountants](#)

<http://www.imanet.org>

The IMA website provides information on services related to management accounting and financial management. Includes information on CMA/CFA certification (Certified in

Management Accounting and Certified in Financial Management), links to their publications *Strategic Finance*, and *Management Accounting Quarterly*, (articles are available as PDF files), and an IMA Student website with resources on jobs, scholarships, and careers.

## Tax Sites for Accountants

### [TAXSites. Payroll/HR Sites Directory](#)

<http://www.taxsites.com/PayrollHR.html>

"A comprehensive index of web-based tax and accounting resources." Contains vast and valuable links, however, some links are dead.

### [Internal Revenue Service](#)

<http://www.irs.gov/>

The United States Internal Revenue Service site includes links to [forms and publications](#), [publications and notices](#), and links to the [Internal Revenue Bulletin](#), [tax law issues](#), and much more.

### [GPOAccess](#)

<http://www.gpoaccess.gov/index.html>

The U.S. government site that provides access to texts of the [Internal Revenue Regulations](#), the [Federal Register](#), and much more.

### [The Virtual Chase. Legal Research Guide. Tax Law](#)

[http://www.virtualchase.com/topics/tax\\_law.shtml](http://www.virtualchase.com/topics/tax_law.shtml)

Owned by Ballard Spahr Andrews & Ingersoll, LLP, the tax law portion of this site offers links to federal agencies, government publications and documents, as well as selected annotated web resources.

### [International Tax Law Center](#)

<http://www.taxsites.com/international.html>

Part of Taxsites.com, this website provides links to country-specific tax laws and procedures. Includes links to the texts of a number of tax treaties, professional associations, and more.

## Print Resources

### Statements and Standards

#### [Accounting Standards. Original Pronouncements](#)

REF HF 5616 .U5 A3635

Published by [FASB](#), this six volume, updated loose-leaf service includes the following: ARBs, APB Opinions, APB Statements, AICPA Interpretations, Accounting Terminology Bulletins,

FASB Statements, FASB Interpretations, FASB Concepts, FASB Technical Bulletins, FASB Exposure Drafts, with appendices and index.

### [Statement of Financial Accounting Standards](#)

REF HF 5681 .B2S8

FASB Statements and Interpretations in separate pamphlet form.

### [Codification of Government Accounting and Financial Reporting Standards](#)

REF HJ9801 .F56a 2008-2009

"This codification is an integration of currently effective accounting and reporting standards for state and local governments."

### [GASB Statements](#)

REF HJ9801 .G68

Latest statements of the Government Accounting Standards Board kept in a loose-leaf binder. Earlier numbers in bound volumes.

### [GASB Technical Bulletin](#)

REF. HJ9801 .G68T43

Part of the Government Accounting Standards Series. Updated irregularly.

### [Government Auditing Standards 2007](#)

Available online via U.S. General Accounting Office.

The GAO standards of audits for government organizations, programs, activities, and functions. Available at the U.S. General Accounting Office web site.

### [Original Pronouncements, Governmental Accounting and Financial Reporting](#)

REF. HJ9801 .F58 2008-2009

Includes GASB pronouncements, GASB concepts statements, GASB technical bulletins, NCGA pronouncements, and selected AICPA materials.

### [International Financial Reporting Standards](#)

REF. HF5686.I56 I562 2010

Provides full-text of the International Accounting Standards including interpretations.

## **Guides and Checklists**

### [AICPA Audit and Accounting Guides](#)

REF. HF5616 .U5 A44

Looseleaf published by CCH. Arranged alphabetically by industry. We keep the latest edition of each industry report. Four volumes.

### [Auditor's SAS Field Guide](#)

This guide covers all the requirements of the Statements on Auditing Standards (SAS) in quick reference format. Available online through NetLibrary. Search [title](#) in the catalog.

### [CCH. International Accounting/Financial Reporting Standards Guide](#)

REF HF5626 .M55 2010

This title offers the latest general and industry-specific international reporting standards and the proposed changes. Pronouncements are organized in two parts: general standards and industry-specific standards.

### [Complete Guide to International Financial Reporting Standards : Including IAS and Interpretation](#)

REF HF5681.B2 T54 2004

Discusses objectives, formats, content, methods, disclosure, and more.

### [Index to Accounting and Auditing Technical Pronouncements](#)

REF. HF5635 .I38 1995

No longer published, this title indexed authoritative and non-authoritative accounting and auditing pronouncements from a variety of sources.

### [International Accounting Standards: a Practical Guide](#)

REF. HF5611 .G74 2009

Provides summaries of each standard, plus case studies, illustrating practical application of a particular standard. Includes full accounting standards and interpretations.

### [International Financial Reporting Standards \(IRFS\)](#)

REF HF5686.I56 I562 2010

Includes full text of all International Accounting Standards and interpretations. Wiley's IRFS: Interpretation and Application of International Accounting and Financial Reporting Standards is available online through [LEXIS/NEXIS Academic](#).

### [CCH. GAAS Guide](#)

REF. HF5667 .M514 2010

Generally accepted authoritative, auditing, standards guide.

### [Miller GAAS Guide](#)

Provides the latest pronouncements, including Statements on Auditing Standards (SAS's), Statements on Standards for Accounting and Review Services (SSAR's), and Statements on Standards for Attestation Engagements (SSAE's). Also includes critical Standards of Practice (SOP's). Available online through [Business Source Complete](#).

### [Timesavers : Sample Forms, Checklists, and Surveys for CPA Firm Management](#)

REF HF5616.U6 T55

Published by the Association for Accounting Administration, this book offers sample forms, checklists, and surveys contributed by the "best-managed firms in the country." Includes a CD-

Rom with forms.

### [Transnational Accounting](#)

REF. HF5626 .T72 2001

Guide to accounting standards in 21 countries. Includes procedures, regulations, and a glossary of terms. Three volumes plus supplements.

### [U.S. Master GAAP Guide \(CCH\)](#)

REF. HF5616 .U5 F534 2010

Provides technical analysis, new insights, and practical explanations for accounting pronouncements and standards.

### [CCH GAAP Guide, Vols. I & II](#)

REF. HF5616.U5 G35 2010

REF. HF5616.U5 G36 2010

These two volumes analyze GAAP literature, discussing each pronouncement/topic in a format that makes it easy to understand and apply. Practical examples clarify accounting principles.

### [Wiley GAAP](#)

REF. HF5616 .U5G33 2008

Provides analytical explanations and illustrations for currently accepted accounting principles. Includes a comprehensive index. Also available online through [LEXIS/NEXIS Academic](#). Search title under "Sources" tab.

### [Wiley Not-For-Profit GAAP](#)

Provides pronouncements, statements, topics and checklists, with interpretations and applications and examples. Available online through Lexis/Nexis Academic. Search title under "Sources" tab.

## **Tax Resources**

### [Guidebook to Massachusetts Taxes](#)

REF. KFM270 .A73C3 2010

Gives a general picture of Massachusetts taxes and local government property taxes. Provides quick-reference for personal income tax and the tax on corporate income. Analyzes differences between Massachusetts and federal tax law.

### [Federal Income Taxation of Corporations and Stockholders in a Nutshell](#)

REF. KF6465 .S58 2007

Provides basic structure of corporate taxation for students use.

### [Federal Income Taxation of Individuals in a Nutshell](#)

REF. KF 6369.3 .M3 2004

Provides information on the basic framework of the Federal Income Tax law.

[Income Tax Regulations](#) 6 vols.

REF. KF6357 .C65

Current edition.

[Internal Revenue Code](#)

REF. KF6356.5386.A19 U55

Current edition.

[Law of Tax-Exempt Organizations](#) 9th Ed.

REF. KF6449 .H6 2007

Discusses law as it applies to tax-exempt organizations, including charitable, religious, educational, and scientific organizations, as well as private foundations.

[Practical Guide to U.S. Taxation of International Transactions](#) 6th Ed.

REF. KF6445 .M45 2007

Designed as a desk reference for tax practitioners, this book covers basic tax issues raised by international transactions, including jurisdiction, tax treaties, foreign tax credit, taxation of foreign persons, foreign operations, and more.

[State and Local Taxation and Finance in a Nutshell](#)

REF. KF6720 .Z9645 2007

Useful for business, law, and public policy students and practitioners. Focuses on state law on tax authorization, federal and state constitutional limits, rules of taxation, expenditures, and debt financing.

[State Taxation](#)

REF. KF6750 .H44 1998

Covers every aspect of state taxation and the relationship to federal law. Includes discussion of corporate income and franchise taxes, sales and use, personal income, and death and gift taxes. Frequently updated in two looseleaf volumes.

## **Dictionaries and Handbooks**

[Accountants' Handbook](#)

REF. HF5635 .H22 2007

Serves as a single reference source for answering questions on accounting and financial reporting for accountants, auditors, bankers, lawyers, managers, and others. Two volumes. Also, available through [LexisNexis Academic](#).

[Accounting Desk Book](#)

REF. HF5635 .A23 2010

Explains key areas of daily accounting practice for CPAs and financial services professionals.

Describes important accounting and finance issues, including IRS practice, equity strategies, budgeting, depreciation, and expert witness testimony.

### [The Ultimate Accountants' Reference : Including GAAP, IRS & SEC Regulations, Leases, and More](#)

Covers accounting rules, reports, management, taxation, mergers, and much more. Includes extensive appendices of account codes, interest tables, ratios, terms, and checklists. Online book.

### [Blackwell Encyclopedic Dictionary of Accounting](#)

REF. HF5621 .B54 1998

Provides authoritative and comprehensive definitions for key concepts in accounting. Geared toward scholars, teachers, students, and practitioners. Includes international topics.

### [Accountant's Business Manual](#)

REF. HF5616.U5 B38 2004

A two-volume loose-leaf for accounting professionals, which covers legal, business, and economic areas, instead of focusing on accounting and auditing per se. Includes practice tips and references. Provides a CD ROM of forms, checklists, and agreements. Loose-leaf.

### [Ethics for CPAs](#)

REF. HF5625.15 .G89 2003

Analyzes ethics requirements using the AICPA Code of Professional Conduct, the SEC, the Independence Standards Board, the Department of Labor, the GAO Yellow Book, and state societies and boards.

### [Emerson's Directory of Leading US Accounting Firms](#)

REF HF5616.U5 E46 2000

Provides brief profiles of U.S. accounting firms. Includes listings ranked by number of employees, by state and city, by primary industry served, and by firm leadership.

### [International Dictionary of Accounting Acronyms](#)

REF. HF5621 .M67 1998

Defines nearly 2,000 acronyms and includes examples and illustrations. Provides appendix of sources.

### [International Dictionary of Accounting & Taxation](#)

REF. HF5621 .W3 2004

Up-to-date and comprehensive, this volume contains the worldwide language of accounting and taxation. Includes cross references.

### [West's Tax Law Dictionary](#)

REF. KF6287 .S65 2010

Provides definitions for tax terms and phrases, including citations to federal code and regulations. Also includes a listing of federal tax forms and publications.

[Vault Guide to the Top Accounting Firms](#)

REF HF5628 .L66 2007

Provides profiles and ranking of top firms.

*Rev. 6/10*