ACCOUNTING & FINANCE

This guide introduces sources of information for accounting and finance held at the Ealing Site Library (Villiers House), and further sources of information available via the Internet.

SUMMON

Summon is an academic search engine providing access to all the University’s resources via online subscription services (e.g. databases & e-journals) as well as Library holdings. You can either narrow your search to just include results with links to full text, or to printed Library collections only, or widen to include other online external resources (e.g. Google Scholar).

You’ll see the Summon search box on the Library website, or via the Portal – Library tab, Summon.

ACCOUNTING STANDARDS

The most useful sources of accounting and auditing standards available via the Internet are:

Financial Reporting Council (FRC)
http://www.frc.org.uk/
Independent regulator which sets, monitors and enforces accounting and auditing standards. Within its structure the FRC has three subsidiary councils, including the Accounting Council and the Auditing and Assurance Council. Auditing standards are available in full text, whereas some accounting standards are summaries only.

IFRS Foundation
http://www.ifrs.org
Through its standard-setting body, the IASB, the IFRS works to develop international accounting reporting standards. Free access to the IFRSs for SMEs and the current year’s consolidated ‘unaccompanied’ IFRSs are available via the IFRS website.

The Library also holds UK accounting standards in printed form, including Financial Reporting Standards (FRSs), Financial Reporting Exposure Drafts (FREDs) and Discussion Papers. These are to be found on the 2nd floor of the Library.

BOOKS

Most of the printed resources for accounting and finance are held on 1st and 2nd floors. Use the Library Catalogue (OPAC) to find specific authors and titles, but use Summon to find materials on a particular subject. The Catalogue is also available via the Internet. (From the Portal, click on the Library tab, then Library Catalogue.)

You will find that you access the following shelf numbers most frequently:

Accounting – general 657
Accounting theory 657.01
Accounting standards
- UK 657.0941
- international 657.09
Accounting information systems 657.0285
Auditing 657.45
Cost accounting 657.42
Financial accounting 657.48
Financial reporting 657.3
International accounting 657.95
You will find a more comprehensive list of shelf numbers on the Accounting & Finance bookmark.

The following titles may prove useful:

ACCA and CIMA study texts:

- 657 ACC and 657 CIM Accountants’ Handbook
- QR 2nd floor 657 ACC Auditing and Reporting
- 657.45 AUD Generally Accepted Accounting Principles (GAAP)
- 657.0941 ACC International Encyclopedia of Business & Management
- QR 2nd floor 650.03 INT UK accounting standards
- 657.0941 ACC

E-BOOKS

The easiest way to access e-books is via the Library Catalogue. You can enter, e.g. ‘accounting’ as a search term, and then refine the search using options (left of screen). Alternatively, search or browse the following e-book platforms:

Dawsonera
via: www.uwl.ac.uk/library/eresources/e-books
(Library e-Direct login required.)

MyiLibrary
via: www.uwl.ac.uk/library/eresources/e-books
Titles ordered by subject. Currently there are 17 accounting/finance titles, including Gowthorpe: Business accounting and finance
(Library e-Direct Login required.)

PRINTED JOURNALS

Journals are an excellent source of information on the latest ideas, research, case studies, trends and events. Accounting journals are to be found on the 2nd floor but other useful journals will be found on the 1st floor. See the Accounting & Finance bookmark for a list of selected journals.

E-JOURNALS

Accountancy
www.accountancymag.co.uk/
News and analysis on financial reporting, auditing, tax, business issues, insolvency, IT, and the international and UK accountancy professions.

Accountancy Age
www.accountancyage.com
News, comment and analysis from the latest issue of the weekly magazine in full-text.

Student Accountant
www.accaglobal.com/students/publications/student_accountant/
Articles from the current issue, as well as technical articles on examinable topics.
(ACCA exam papers).

A full listing of electronic journals accessible directly from the publisher’s website or via a subscription database can be found via the following link: www.uwl.ac.uk/library/eresources/e-journals
DISERTATIONS / PROJECT REPORTS

A small collection of past student dissertations & project reports in the fields of accounting and finance are kept in the Restricted Loan collection - ask at the Help Zone on the ground floor.

ELECTRONIC DATABASES

Journal databases come in two types: indexing/abstracting and full text. Records in an indexing/abstracting database are guides to articles within journals. Full text databases provide a link to the full-text of the article, so you don’t need to go and find the original journal. The Databases A-Z list of databases including links can be found at: www.uwl.ac.uk/library

You will find the following databases useful:

EBSCOhost

Platform and host to 11 individual databases, including Business Source Premier (2,300 journals in full text). There is facility to search peer-reviewed (scholarly) journals, and PDF images are given for most journals. Other non-journal content in full text is also provided, such as market research reports, industry reports, country economic reports (EIU) and SWOT analyses.

Accounting titles include: British Accounting Review, Accountancy (magazine) and Financial Management (CIMA).

(Library e-Direct login required.)

Emerald

You can browse full text journals by subject, including accounting. Emerald is the platform and host to 125 peer-reviewed, full text journals, which comprise Emerald Management 125, together with five bibliographic databases (abstract only), including Emerald Management Reviews.

Accounting titles include: Accounting, Auditing & Accountability Journal.

(Library e-Direct login required.)

ProQuest Business Collection

ProQuest is the platform and host to nine individual databases, including ABI/INFORM Complete (6,246 journals, 80% in full text), Accounting & Tax, Banking Information Source and UK Newsstand.

The content in individual databases is sourced predominantly from journals and newspapers, whereas other non-journal content includes EIU country reports and datasets, industry reports and doctoral dissertations in full text.

Accounting/finance titles include: Accountancy Age and The Financial Times.

(Library e-Direct login required.)

COMPANY ANNUAL REPORTS

All publicly listed companies are required by law to publish a report, and many companies publish on their website. A good place to start is Company Spotlight at: www.companyspotlight.com/

You can also access world-wide company accounts via Osiris financial database (see below).

PRESS INFORMATION

Newspapers:

Of the UK national daily newspapers, the Library now only keeps The Financial Times (The FT) in printed form. (The FT is kept for three months.) You can also search across The FT and a number of other UK regional and national newspapers in electronic format using the database: ProQuest Newsstand (see ProQuest entry above).
SOURCES OF FINANCIAL INFORMATION & ANALYSIS

FT.com
http://news.ft.com/home/uk/
Editorial analysis of financial markets, industries and companies, plus content on a range of business topics.

Osiris
via: www.uwl.ac.uk/library
Osiris allows you to research a company's financials (turnover, profit, etc.) spanning the last 30 years, and other data (e.g. ownership). You can also compare growth/performance with that of a competitor, or the company's sector/industry, using various criteria (no. of employees, financials, stock data, etc.). The data is updated weekly. The database contains over 72,000 public companies, in three main categories: industrial companies, banks and insurance firms, some listed (quoted on stock markets), some unlisted. Some 130 countries are represented, including the UK. (Library e-Direct login required.)

USEFUL WEBSITES

Accounting Web
www.accountingweb.co.uk
Accounting Web is an online community of 130,000 accounting & finance professionals in the UK. The service includes news, questions & answers and discussion groups.

Association of Certified & Corporate Accountants (ACCA)
http://uk.accaglobal.com/
The professional body of accountants, with links to 20+ country-specific ACCA websites and a range of online services, including access to past exam papers.

Chartered Institute of Management Accountants (CIMA)
www.cimaglobal.com
Information on how to join the professional body, and links to country-specific websites, with news, events and contact details.

Chartered Institute of Public Finance and Accountancy (CIPFA)
www.cipfa.org.uk
The professional body for accountants working in the public services.

Chartered Institute of Taxation (CIOT)
www.tax.org.uk
The CIOT publishes its own monthly journal, Tax Adviser, and a number of technical books on tax and on the legal background for taxation.

Financial Conduct Authority (FCA)
www.fca.org.uk
Independent body responsible for regulating most financial services markets, exchanges and firms.

HM Revenue & Customs
http://www.hmrc.gov.uk/
News and information on tax and national insurance matters in the United Kingdom.

HM Treasury
https://www.gov.uk/government/organisations/hm-treasury
Government department responsible for formulating and putting into effect the UK Government's financial and economic policy.

Institute of Chartered Accountants in England and Wales (ICAEW)
http://www.icaew.com
Professional membership organisation. Site contains a wealth of information for students, as well as links to other sites.

Institute of Chartered Secretaries and Administrators (ICSA)
https://www.icsaglobal.com/
International qualifying and membership body for the Chartered Secretary profession.
ADDITIONAL INFORMATION

If you would like any further help or advice, please contact your Academic Support Librarian (below):

David Green (Law, Accounting and Business)
Tel.: 020-8231-2377
E-mail: David.Green@uwl.ac.uk