ACCT 370 Library Session
Annotated Bibliography
Paper 1 **Topic proposal** (600-700 words)
- identify potential research question, min. 4 references

Paper 2 **Annotated bibliography** (1000-1500 words)
- 5 references, each annotation is between 200 -300 words. Discuss author, summarize main points, relevance to topic, quality/critique.

Paper 3 **Literature review** (1500-2000 words)
- 8 references

**APA Style**
Topic Proposal
Your topics

• Strategic planning for small privately owned companies
• Accounts receivable management
• Internal controls for small private businesses
• Budgeting at Not for Profit organizations
• Revenue recognition in construction business.
What is your topic

Accountants and professional ethics


- Is one gender more ethical than the other in the accounting profession?
- How does the profession guard against unethical behaviour?
- Who defines what constitutes ethical behaviour?
- Are there different ethical standards for between countries?
- Are accountants working in small firms more ethical than accountants working in large corporations?

Choose one question that will be the focus of your paper.

What is the role of accountants in promoting corporate ethical behaviour?
What is the role of accountants in promoting corporate ethical behaviour?

Identify the key concepts in your research question

Your Turn!
Some phrase to help you find articles.

- Accounting standards
- Best practices
- Budget in business
- Business planning
- Cost accounting
- Due diligence
- Financial management
- Financial statements
- Managerial accounting
- Nonprofit organizations
- Small business
Annotated Bibliography

- 5 references
- Articles from professional or scholarly journals
- Articles that are no more than 5 years old (unless a seminal study)
- One textbook, company/government website
Periodicals

Professional

Scholarly
Credible Articles

Professional
• Best practices
• Describe technique
• Workflow
• Management

Review
• Review of what is written on a topic
• Help us understand a problem/issue

Research
• Report on the findings of an original study

Book Reviews and Editorial
RESEARCH ARTICLE ANATOMY!

ABSTRACT
Summary of the entire article includes key findings

INTRODUCTION & BACKGROUND
Why is the topic important?
Why did the author do the study?
Provides context and demonstrates author’s command of the topic
Broken into different sections, includes the assertion (hypothesis or thesis) and sub-questions
Includes citations throughout

RESEARCH METHOD / METHODOLOGY / RESEARCH DESIGN
What did the author do to get the information?
Includes statistics, graphs, tables, survey or interview questions

RESULTS / FINDINGS
What happened? What did the author find?
Refers to gathered data: statistics, graphs, interview questions etc.

DISCUSSION
What do the results mean?
Recommendation for further research
Limitations of the study

CONCLUSION
Outcome of the research
Was the assertion (hypothesis / thesis) proved, disproved or inconclusive?

REFERENCES / WORKS CITED
Problem: You found the perfect article, how do you find more articles like it?

Solution:

• Look at the References listed at the end of the article
• Use synonym keywords /subject headings
• Google Scholar
Business ethics AND accountants AND professional role

Stand on the shoulders of giants
Gender differences in determining the ethical sensitivity of future accounting professionals
... in the profession could have some evolving effect on the structural influences exerted by business organizations ... ethical sensitivity than were their professional or organizational environment ...
Furthermore, they argue that ethics education focusing on recognition skills needs to be ...
Cited by 213 Related articles All 10 versions Web of Science: 42 Cite Save More

MJ O'Fallon, JD Butterfield - Journal of business ethics, 2005 - Springer
... Situation Factors on Unethical Behavioral Intentions in the Workplace. Journal of Business Ethics, 15, 1991. 'Ethical Decision Making by Individuals in Organizations. ... Model. Academy of Management Review, 16, 63, 1991. 'Ethically Related Judgments ...
Cited by 39635 Related articles All 2 versions Web of Science: 321 Cite Save More

An examination of differences in ethical decision-making between Canadian business students and accounting professionals
JR Cohen, N Pant, DJ Sharp - Journal of Business Ethics, 2001 - Springer
... to a varying extent, to business ethics courses (Cohen and Pant, 1989), and to the values embedded in their business school environments ... and structured experience in the basic practice of auditing, which also exposes them to some of the ethical dilemmas encountered ...
Cited by 301 Related articles All 12 versions Web of Science: 68 Cite Save More

The role of professional codes in regarding ethical conduct
K Higgins-Kleyn, D Kapelianis - Journal of Business Ethics, 1999 - Springer
... ethical tendencies than professionals who are employed in such businesses as regards ... that most professionals are employees of large organizations (whether business, government, edu ...
... of large US based corporations have promulgated formal codes of ethics (Murphy, 1988 ...
Cited by 88 Related articles All 9 versions Web of Science: 20 Cite Save More
References


**Abstract:** We investigate how exposure to unethical practices affects the personal attitudes of accountants in small accounting firms towards unethical behaviours. This is an important topic for business because accountants in small accounting firms are in a position to influence the behaviour of the large number of businesses they serve.

Findings confirm a negative relationship between the amount of exposure to questionable ethical behaviors and personal attitude towards questionable ethical behaviors. There is a strong relationship between the amount of exposure to questionable ethical behaviors and the level of acceptance of unethical behaviour. While such a finding is not unexpected, it suggests that other strategies need to be pursued to encourage ethical behaviour.
Abstract

The activity of play has been ever present in human history and the Internet has emerged as a playground increasingly populated by gamers. Research suggests that a minority of Internet game players experience symptoms traditionally associated with substance-related addictions, including mood modification, tolerance and salience. Because the current scientific knowledge of Internet gaming addiction is copious in scope and appears relatively complex, this literature review attempts to reduce this confusion by providing an innovative framework by which all the studies to date can be categorized.

A total of 58 empirical studies were included in this literature review. Using the current empirical knowledge, it is argued that Internet gaming addiction follows a continuum, with antecedents in etiology and risk factors, through to the development of a "full-blown" addiction, followed by ramifications in terms of negative consequences and potential treatment. The results are evaluated in light of the emergent discrepancies in findings, and the consequent implications for future research.

Citation


The author are published academics at the School of Economic Studies, Bucharest, Romania. They draw on their extensive disciplinary expertise to examine the role of professional associations in promoting ethical values. An annotation is descriptive AND evaluative (author, relevance to topic, quality of article)