

# **Diverse Information to support the Group Work**

**MANAGEMENT  
ACCOUNTING II**

# Work Structure

- Cover
- Index
- Introduction
  - Work objectives
  - Importance
  - Work structure (brief description)
- Methodology (brief explanation of the steps which were taken to achieve the objectives previously defined for the work)

# Work Structure

- Diverse sections created by the students, according to the work to develop.
- Conclusions
  - Synthesis of the main subjects discussed in the work.
  - Occasional limitations of the work developed.
  - Suggestions regarding future work (instructions about what can be done in the future to complete the presented work)
- Bibliography (organized according to the rules mentioned in the following slides)
- Appendices (only if necessary!)

## Not to forget...

- Occasional tables, figures, etc. included in the work must:
  - Be numbered sequentially;
  - Have a title;
  - Have a bibliographical source (mentioning the author's (authors') name(s), publishing year and page number;
  - Must always be mentioned in the main part of the work.

## Not to forget...

- Plagiarism situations are very **SERIOUS (NOT ACCEPTABLE)**, because they show a total lack of intellectual honesty ...
- To detect a note of plagiarism professors have at their disposal, today, specific software ('Turnitin Plagiarism Software')!
- Therefore, it is necessary to use indirect quotations (when we are reproducing the author's (authors') idea(s)), and...
- ...Direct quotations (whenever we are using the author's (authors') own words, when a work which obliges to undertake bibliographical research is prepared!

## Not to forget...

- The bibliography must be prepared according to specific rules:
  - The bibliographical references which are quoted (directly or indirectly) in the main part of the work are the ones that must be in the bibliography... What is not quoted in the work must not be in the bibliography!
  - The bibliographical references must be presented in alphabetical order (A, B....Z)!

## Direct and Indirect Quotations

- In the quotations the Harvard system must be adopted;
- The Harvard system uses the author's (authors') name(s) and the publishing date as a key regarding the bibliographical details which are reported in the bibliography.

## Direct and Indirect Quotations

- Examples:

- **INDIRECT QUOTATION or PARAPHRASING**

For example it is written in the text:

Despite all the promotion, there is relatively little research to date of ABC in practice (Scapens, 1991)

In the bibliography it must be written:

Scapens, R. W. (1991) *Management Accounting: A Review of Recent Developments*, 2nd edition, London: Macmillan.



# Direct and Indirect Quotations

- Examples:

- **INDIRECT QUOTATION or PARAPHRASING**

For example it is written in the text :

It is argued that only by conducting intensive case studies will the gap between management accounting in textbooks and practice be closed (Scapens, 1991; Roberts and Scapens, 1985).

In the bibliography it must be written:

Roberts, J. e Scapens, R. W. (1985) "Accounting Systems and Systems of accountability – Understanding Accounting Practices in their Organizational Contexts", *Accounting, Organizations and Society*, 10(4), 443-456;

Scapens, R. W. (1991) *Management Accounting: A Review of Recent Developments*, 2nd edition, London: Macmillan.

## Direct and Indirect Quotations

- Examples:

- **INDIRECT QUOTATION or PARAPHRASING**

For example, it is written in the text :

They can be summarised as whether ABC (Innes *et al.*, 2000):  
(...)

In the bibliography it must be written:

Innes, J., Mitchell, F. e Sinclair, D. (2000) “Activity-Based Costing in the UK’s Largest Companies: A Comparision of 1994 and 1999 Survey Results”, *Management Accounting Research*, 11, 349-362.

## Direct and Indirect Quotations

- Examples:

- **DIRECT QUOTATION**

For example, it is written in the text:

Armstrong has contended that beliefs about the ability of ABC to mirror reality define, “the differences between activity-based and absorption costing, not differences in computation” (Armstrong, 2002: 107)

In the bibliography it must be written:

Armstrong, P. (2002) “The Costs of Activity-Based Management”, *Accounting, Organisations and Society*, 27, 99-120;

## Format of the List of Bibliographical References

- **BOOK**  
(unique author)

- Bromwich, M. (1985) *The Economics of Standard Setting*, London: Prentice Hall;

- **BOOK**  
(multiple authors)

- Bruns, W. J. e Kaplan, R. S. (eds.) (1987) *Accounting and Management: Field Study Perspectives*, Boston, MA: Harvard Business School Press.

## Format of the List of Bibliographical References

- **Article  
of Book**

- Kaplan, R. S. (1985) "Accounting Lag: The Obsolescence of Cost Accounting Systems" in Clark, K. e Lorenze, C. (eds.) *Technology and Productivity: The Uneasy Alliance*, Boston, MA: Harvard Business School Press, pp. 195-226.

# Format of the List of Bibliographical References

## ● Article of Journal

- Roberts, J. e Scapens, R. W. (1985) "Accounting Systems and Systems of accountability – Understanding Accounting Practices in their Organizational Contexts", *Accounting, Organizations and Society*, 10(4), 443-456;

# Format of the List of Bibliographical References

- **Article of Newspaper**
- *The Times Literary Supplement* (1991)  
“The Year that Shook the World”, 23 August 1991: 9.

# Format of the List of Bibliographical References

- **Something not Published**

- **Report**

- Zito, A. (1994) “Epistemic Communities in European Policy-Making”, Ph.D. Dissertation, Department of Political Science, University of Pittsburgh;
- Fitchew, G. E. (1990) “Summing Up” in Commission of the European Communities, *The Future of Harmonization of Accounting Standards Within the European Communities*. Brussels.





**GOOD LUCK FOR THE WORK!**



**MANAGEMENT ACCOUNTING II**