

Annotated Bibliography

The business world is filled with people from varried backgrounds. Each individual is answerable to a higher person in the chain of command. The bottomline of each business entreprise is to make a profit. This mounts great pressure on the workers as they are pushed to the limit to improve the output. The workers are placed at a dilemma of how to go about this problem. They are pushed to the extent of them considering doing unethical practices to satisfy the demands of their bosses. The aim of this paper is to review literature that looks at the situation in hand, the dilemmas which the workers have to undergo, the causes of unethical practices and their consequences. It also reviews examples of cases that have occurred in the past, the consequences and the aftermath.

The Accounting Degree Review. (2015). *The 10 Worst Corporate Accounting Scandals of All Time*. Retrieved from <http://www.accounting-degree.org/scandals>

The article takes a look at some of the worst scandals that have rocked the corporate accounting world in the United States of America. It summarizes ten cases whereby the people in charge of the corporations were involved in financial malpractices, the types of offenses committed, how they were caught and the consequences of the committed crimes. The article is very helpful as it articulates the types of unethical practices that can be perpetrated by the people in

charge and the consequences. The article is very persuasive about the consequences of unethical practices in the corporate world. It is well researched and written for easy readership and understanding. The article supports the topic of my paper that deals with various unethical practices in accounting. I intend to use this source for my paper as it provides real life examples that can be easily referenced; thus, it adds adequate knowledge and information to the topic at hand.

Bazerman, M. H., & Tenbrunsel, A. E. (2011, April). *Organizational culture: Ethical Breakdowns*. Retrieved from Harvard Business Review: <https://hbr.org/2011/04/ethical-breakdowns>

The article addresses unethical practices that occur on a daily basis at the work place. It looks at the various ethical situations, which different workers at different levels of management have to undergo. According to the article, most employees in the system are good people who do their best to make a decent living. However, they are influenced by different forces to bend or break the set rules so that the individuals, their bosses or companies can illegally benefit in one way or the other. It addresses the ethical dilemmas that the employees have to undergo on a daily basis and how they come up with the solutions to the problems. The source is very helpful as it provides the other side of the argument: the perpetrator's side. Through the article, one gets to understand why the guilty party undertook the action. It is credible as it provides the real life examples. I intend to use the source as it provides a balanced view between the two sides of the argument: the accused and the victims.

Joseph, J. (2000, October). *Ethics in the Workplace*. Retrieved from American Society of Association Executives:
<https://www.asaecenter.org/Resources/articledetail.cfm?ItemNumber=13073>

The article looks at the various trends in the corporate world. It seeks to address the history of the corporate world in regards to what is considered the elastic limit to which the corporations explore in-order to improve the revenue collected. The article acknowledges that the corporate world has different types of business modules that the owners use to run the businesses. The end result of any business dealings is a gain on the revenue spent. The article addresses the practices that these companies employ to make a profit. It seeks out the loopholes that these corporations employ to earn an extra dollar over their rivals. The source is very helpful as it explains to the readers how the corporations exploit their power and access so as to improve on their revenues. I intend to use it for the paper as it is very relevant and helpful as it explains the extent to which companies go to increase their profit; how they normally get away with it and the scales to which the rot has reached. It seeks to find a permanent solution which, if employed, will end the negative ways adopted by the company executives, and, thus, will restore ethical environment and standards to the work place.

Needles, B. E., & Powers, M. (2013). *Principles of Financial Accounting* (12 ed.). San Ysidro: South-Western College/West.

The book outlines the various rules and regulations that govern

financial accounting. It explains the business ideals that each accountant and business personality is expected to have in order for a business to successfully thrive in the competitive world. The author goes a step further and explains the current situation in the business world. The book is very helpful and credible as it can be used to introduce a person, who is new to the field, to the practices that are expected in the field versus the current situation. The book uses simple language that is easily understood by the reader. I will use this source for the paper to explain what financial accounting is and what is expected of a certified accountant.

Securities and Exchange Commission. (2013, October 1). *The Laws That Govern the Securities Industry*. Retrieved from Securities and Exchange Commission:
<http://www.sec.gov/about/laws.shtml>

The article outlines the work done by the Security and Exchange Commission (SEC) in the US. It describes the structure of the organization, its mandate and the various cases it has handled. The article is very helpful as it provides the reader with the knowledge of the consequences that follow any misdemeanor carried out by an individual, group or organization in the business world. The article provides real life examples of cases it has dealt with since it was established to date. The source is credible as it was established by the US government to regulate any form of deviance in the corporate world. It serves as the watch dog that seeks out the offences or breaches committed by the industry players, investigates to determine if indeed an offense was committed, gathers evidence and

recommends the dismissal or prosecution of the people involved. It is very persuasive and helpful as it provides the reader with the chance to experience the real life consequences of unethical business practices. Hence, I will use it to accomplish my research work.