BSc (Hons) in Applied Accounting
Research and Analysis Project (RAP)

INFORMATION PACK

Image – Oxford Brookes University, Headington campus, Oxford, UK.

Submission Periods 37 & 38

See the separate Re-submission Guide if you are submitting a Project for the second or third time
Appendix 3 – A guide to citing and referencing for Oxford Brookes Business School students

This guide is divided into two sections. The first explains what citing and referencing are, and tells you when and how to cite and reference. The second section provides explanations and examples of the way references should be formatted/laid out. But first we need to ask…

1) Why Reference?

1.1) Why bother to reference?

Whenever you produce academic work you will be asked to provide references for your ideas. You will find this easier to do if you understand why it is seen as so important in British universities. Referencing is essential to:

- Acknowledge other peoples’ ideas
- Allow the reader of your work to locate the cited references easily, and so evaluate your interpretation of those ideas
- Avoid plagiarism (i.e. taking other peoples’ thoughts, ideas or writings and using them as though they are your own)
- Show evidence of the breadth and depth of your reading
- Avoid losing marks!

2) Section one – Citing in the text

2.1) Citing

When preparing a piece of written work, you will inevitably come across other peoples’ ideas, theories or data, and you will want to mention or refer to these in your own work. In referring to these authors, you will also need to create a list of who they are and where their published work is to be found.

This is placed at the end of your written work so that your readers can identify what is your work and what is that of other people, and so that they can get hold of those pieces of published work to read, should they wish to do so.

Making reference to other authors in your own written work is called citing. The names of the authors who are cited in your text are gathered together, and supplied as an alphabetical list at the end of your written work. This is a reference list.

There is no one-best-way to lay out the reference list, and much of it is a matter of tradition or preference. Broadly speaking, the process of citing authors (and the associated reference list) can be done in one of two main styles - the Numeric, where the list of authors is numbered in the order of mention in the text, or the Alphabetical, where the authors’ names are listed in alphabetical order.

One of the ways, in which alphabetical referencing is done, has been given the name of the Name and Date System or the Harvard Referencing System. There are a number of ways in which the Harvard Referencing System can be presented, and all of these are therefore ‘correct’. The Business School has chosen one of these as the method that we recommend you to use. The reason for this is that if you do take this advice:

- The problem of choosing an appropriate referencing system has been solved for you,
- Your referencing layout will be consistent and always ‘correct’, and
• It will conform to the way referencing is done by most business and management researchers and journals.

(Another convention that we urge you to comply with is that the University has chosen Arial as the font that it wishes all documents to be written in – as this one is.)

2.2) The difference between the reference list and the bibliography

Within your piece of written work, you will have cited a number of books, journals, newspaper articles (or whatever), using the author’s name and the date of publication. At the end of the piece, you provide a list of all those authors, giving full details of what their work is called, and where it was published. This list is headed References, and provides all the information about the published works you have mentioned in your text, ALPHABETICALLY by the names of the authors (or originators). This list can be subdivided by year and letter if necessary. (More about this later)

Also, during the course of your preparatory reading, you may use material that has been helpful for reading around the subject, but which you do not make specific reference to in your own work. It is important to acknowledge this material. Under the heading Bibliography, list all these items, again alphabetically by author, regardless of whether it is a book or journal, and include this list separately after the reference list.

The Bibliography indicates to your reader or examiner that you have read more widely that was strictly necessary to produce the piece of written work, and that you therefore have a better grasp of the area or the topic than if you had only used the works cited in your text and your reference list. Everything you cite (i.e. mention) in your piece of written work will be listed once alphabetically by author and subdivided by year and letter, if necessary, in your References.

The Bibliography would look the same as the reference list does. See Section 2: Formats for conventions that apply to all the different types of media - books, journals, newspapers, conferences etc.

Some people mix the list of references from within the text (References) and the references to wider reading (Bibliography) together in one list, which they then call the Bibliography. This is not recommended, because it creates difficulties for your examiner, who has to sort out which is which, in order to be clear about the accuracy of your referencing.

(Please note that when you are writing a (business) report, then all that is required is a list of references. When it comes to dissertations or theses, however, then both a reference list and a bibliography are required.)

Note: In the examples given below, pay attention to the punctuation, and in your own work, copy it exactly as it is set out – put the full stop in where it is placed in the example, and leave it out, if it isn’t in the example.

2.3) Citing in your text

Why is it important to cite references?

• It is accepted practice in the academic world to acknowledge the words, ideas or work of others and not simply to use them as if they were your own. Failure to do this could be regarded as plagiarism – see http://www.brookes.ac.uk/library/skill/plagiarism.html
• to enable other people to identify and trace your sources quickly and easily
to support facts and claims you have made in your text

There are 2 parts to a referencing system:

1) an in-text citation

2) an entry in the reference list/bibliography at the end of the assignment/work

1. In-text citations

The in-text citation is placed at the exact point in your document where you refer to someone else’s work, whether it is a book, journal, online document, website or any other source.

It consists of author (or editor/compiler/translator) and publication year, in brackets:

e.g. Agriculture still employs half a million people in rural Britain (Shucksmith, 2000).

An author can be an organisation or Government Department (common with websites):

e.g. (English Heritage, 2010)

If there are 2 or 3 authors, all names should be given:

e.g. (Lines, Smith and Walker, 2007)

If there are more than 3 authors, cite the first author, followed by ‘et al’ (in italics)

e.g. (Morgan et al., 1998)

For several documents by the same author published in the same year, use (a, b, c):

e.g. (Watson, 2009a)

If the author’s name occurs naturally in the sentence, only the year of publication is given:

e.g. This concept is discussed by Jones (1998) …

If there is no author, use a brief title instead:

e.g. (Burden of anonymity, 1948)

For websites, if there is no author or title, use the URL:

e.g. (http://www.xxxxxx.org, 2010)

If the date cannot be identified, use the abbreviation n.d.:

e.g. (Labour Party, n.d.)

Page numbers should be included when there is a need to be more specific, for example when making a direct quotation. Use the abbreviation p. (for a single page) or pp. (more than one page):

e.g. As Kelvin stated (1968, p.100) ‘the value of…’
If referencing a secondary source (a document which you have not seen but which is quoted in one of your references) the two items should be linked with the term ‘cited in’:

e.g. …economic development (Jones, 2000, cited in Walker, 2004, p.53).

**NB for above example of secondary sources:** You would only be able to include the source you have actually read in your reference list – in the above example you could only give full details of Walker unless you have read Jones yourself. It is good practice to try to read the original source (Jones) so that you can cite and reference it in addition to the source which quoted it (Walker).

**Handling Quotations in the text**

**Short quotations** may be run into the text, using single quotation marks:

e.g. As Owens stated (2008, p.97), ‘the value of...’

**Longer quotations** should be separated from the rest of the text by means of indentation and optional size reduction, and do not need quotation marks:

e.g. Simone de Beauvoir (1972, p.365) examined her own past and wrote rather gloomily:

> The past is not a peaceful landscape lying there behind me, a country in which I can stroll wherever I please, and will gradually show me all its secret hills and dates. As I was moving forward, so it was crumbling.

2. **Reference list/bibliography**

At the end of your assignment/work you need to provide a complete list of all sources used.

Please note that some Schools may expect 2 lists – (1) a reference list of all sources cited in your text and (2) a general bibliography of sources used but not specifically cited as in-text citation.

The entries in the list(s) are arranged in one alphabetical sequence by author’s name, title if there is no author, URL if no author or title – whatever has been used in the in-text citation, so that your reader can go easily from an in-text citation to the correct point in your list.

All entries/references, including those for online resources, must contain author, year of publication and title (if known) in that order. Further additional details are also required, varying according to the type of source, as follows:

**Book**

1) **Author/Editor:** Surname first, followed by first name(s) or initials (be consistent). Include all names if there are 2 or 3 authors; if more than 3, use the first name and then et al. For editors, compilers or translators use ed/eds, comp/comps or trans after the name(s). Remember that an author can be an organisation or Government Department.

2) **Year of publication:** If date not known, use n.d.

3) **Title:** Include title as given on the title page of a book; include any sub-title, separating it from the title by a colon. Capitalise the first letter of the first word and any proper nouns. Use italics, bold or underline (the most common practice is to use italics) (be consistent)
4) **Edition**: Only include if not the first edition.

5) **Place of publication and publisher**: Use a colon to separate these elements. If not given use: s.l. (no place) and s.n. (no publisher).

6) **Series**: Include if relevant.


Examples of organisation/Government Department as author:


Example of book with no author:

e.g. *Whitaker's almanac* (2010). London: J Whitaker and Sons.

**E-book**

1) **Author/editor**

2) **Year of publication** (use the date for the e-book version rather than any print version)

3) **Title**

4) **Edition**

5) **Place of publication and publisher** (if available)

6) **[Online]** in square brackets

7) **Available at**: URL (this should be the URL of the e-book collection if it is from a collection).

8) **(Accessed: date you read it)** (in brackets)


**Chapter in book**

1) **Author of chapter**

2) **Year of publication**

3) **Title of chapter** (not italics)

4) **In**: and then **author, title of complete book (in italics)**, place of publication, publisher, page numbers of chapter.

*Printed Journal article*

1) Author  
2) Year of publication  
3) Title of article (not italics)  
4) Title of journal *in italics*  
5) Volume number, issue number and/or date  
6) Page numbers


*Electronic/online journal article*

Same as for printed journal article AND ALSO  
7) Name of online journal collection (if applicable)  
8) [Online] in square brackets  
9) Available at: URL (if 7 applies, this should be the URL of the online journal collection).  
10) (Accessed: date you read it) (in brackets)


*Web page*


*Newspaper article*


(NB: For internet edition there is no page number – instead give [Online], Available at: URL and Accessed: date; if citing newspaper article from a database e.g. Factiva, follow pattern above for online journal article)

*Email and other personal communication*


‘Email to’ and ‘Conversation with’ can be replaced by ‘Letter to’; ‘Telephone conversation with’; ‘Skype conversation with’; ‘Text message to’ or whatever else accurately describes the encounter.

**Report from a database**


**Film on DVD**


**Thesis**


**Conference paper**


**EndNote**: This service enables you to build up a database of your references and then automatically format both in-text citations and the references in the Brookes Harvard style (like this guide). For full details see [http://www.brookes.ac.uk/library/endnote.html](http://www.brookes.ac.uk/library/endnote.html)

Lindsay Sellar/Oxford Brookes University Library August 2011

Amended 2018

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**Part 5 - Appendices**