

A Guide to Accounting Students Doing Research on How to Write Literature Review

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Abstract

This paper focused on the importance of literature review in research project. It emphasized that literature review should not be arranged in chronological order. It should also not aimed at making the work voluminous. Rather it should be in the form of a story and the story should make sense. Literature review should have an introduction, body and conclusion. The introduction should contain the main issue that will capture the interest of the reader. The body should contain what people are actually saying with regards to the issue raised. The body should bring out areas of agreement and disagreement. The conclusion should reiterate the main issue again and sum up the opinion of the researchers and move on to why the research is embarked upon. The why of the research will reveal the gap of the research. The relevant literature should not just be accepted uncritically. Approach of the researcher to the relevant literature should always be 'of skepticism, of suspicion and doubt'.

INTRODUCTION

Ordinarily, students of accounting should not find accounting research difficult. This is because accounting research has a lot of similarities with every day research. Ordinary day research is what we are all involved in, both young and old, literate and illiterate. The question is if research is what all rational human beings are involved in life why do students of accounting find it difficult and daunting? The challenge comes from the process and steps that are involved in academic research that accounting students are also expected to go through. One of such step is literature review. The irony is that literature review is one of the steps that students consider very easy to write. This is because they see literature review as just putting down anything not just to make the work voluminous but also to meet the number of required pages by their institutions or by their supervisors. At the end of the work the chapter on literature is very irrelevant that if it is removed it will not in any way affect the structure or flow of the work.

Literature review is an important section in the research project. A researcher may not be able to carry out a good research without first understanding the literature in the area of study.

The aim of this paper is to help students most especially accounting students to know the relevance of literature review and how they can write it to make it blend with other chapters of their work.

What is literature Review?

Knowledge it is believed is cumulative. Acquisition of knowledge which is the aim of rigorous research builds on the work that precedes it. Hence, the need for literature reviews. Sir Isaac Newton, the great philosopher put it succinctly when he said "If I have seen further, it is by standing on the shoulders of giants." Embarking on literature review is like standing on the shoulders of giants because it affords us to be able to know what has been done in the area of interest and what is yet to be done. Every student of accounting doing research therefore needs to first of all ask the basic question: What is literature? This simple but basic question should be asked before embarking on literature review of any chosen topic. Researchers are expected to place their research in the context of the general body of scientific knowledge (Babbie, 1998). Hence, the reasons for the literature review. Literature review means updating the reader on the previous research. It is highlighting the general agreements and disagreements among the previous research. According to Gary (2013) 'literature can be almost anything that represents the results of research or scholarship on a subject. It is written material that may appear in books, articles, conference proceedings, dissertations and websites e.tc'. Boote and Beile (2005) define a literature review as 'an evaluative report of studies found in the literature related to your selected area'. For them the review should describe, summarize, evaluate and clarify this literature. It should give a theoretical basis for the research and help you determine the nature of your own research. For Randolph (2009) literature review is a means of demonstrating an author's knowledge about a particular field of study. It informs the student of the influential researchers and research groups in the field. It provides a framework for relating new findings to previous findings. It helps in establishing how the new research advances the previous research.

Keith Punch (2014) distinguished between theoretical and empirical literature. According to him empirical research literature focuses on findings from empirical research. Whereas theoretical literature concentrates on relevant concepts, theories, theoretical contexts, discursive and analytical literature that are relevant to the topic.

Hart (1998) in Keith Punch (2014) gave the definition of literature review as the selection of available documents. For Punch theoretical review means reviewing the ideas, thinking and discussion about a topic or question whereas empirical review means reviewing the evidence about a topic or question. For Punch the two reviews are not the same therefore they should be carried out by a researcher. Although the presentation of the two form of review is left to the discretion of the researcher. They may be presented together or separately.

Goals of Literature Review

The general or overall goal of literature review is to describe the current knowledge in the research area. This is done by bringing together the empirical evidence in the research area. The evidence is put together to form a coherent picture. It is not just enough for the researcher to describe the current knowledge but more importantly to locate the proposed study in relation to the current knowledge. There must be a relationship between the current literature and the study that one wants to carry out otherwise the study will not make any sense.

Literature review is done in order to assist the researcher from avoiding duplication of research and errors others might have made (Dane, 1990). It is used to set the stage for the study one wants to embark upon. The overall goal is to show how one's research or study follows from existing research. Mitchell and Jolly (2007) suggested two ways that this could be realized. They are:

- To correct a weakness in the previous research.
- To build on and extend previous research.

Dane (1990) gave three purposes of literature review. They are:

- It places your research in a context related to existing research and theory.
- It enables you to ensure that your research will contribute to a better understanding of the phenomenon.
- It helps you to avoid mistakes made by others.

Boote and Beile (2005) identify the following as the basic purposes of literature review:

- Provide a context for the research
- Justify the research
- Ensure the research hasn't been done before or that it is not just a 'replication study'.
- Show where the research fits
- Enable the researcher to learn from previous theory on the subject
- Illustrate how the subject has been studied previously
- Highlight flaws in previous research
- Outline gaps in previous research
- Show that the work is adding to the understanding and knowledge of the field
- Help refine, refocus or even change the topic

Deciding Which Research Work to Review

There are three common challenges that serious students could encounter when they embark on literature review or why they cannot review literature that are relevant to their study. The first one is that they do not know where to search for information or data for their work. Secondly they do not know the type of information they should look for and lastly that there is just little information available on their topic. Each of these challenges will be discussed one after the other.

One of the reasons why students do not review the relevant literature to their study is that they do not know where to get information from. Some think that such information could be gotten from their textbooks more especially when the topic could be found in their textbooks. They are often not aware of the enormous information available to them on the internet. This problem could be traced to their understanding of what literature review is. Literature review is reviewing what researchers have done in the chosen area and not reviewing textbooks or class notes. The main reason is to know what has been done in the chosen area. This is very important if the students are to add to the existing body of knowledge. It is not a bad idea if the students read textbooks that dwell on his topic. But a student is not expected to be reviewing textbooks. For instance a student doing a research on internal control may read textbook to have a general idea of what internal control is. But information in the textbooks cannot be the same with what researchers have done in the chosen area. If he wants to know what researchers have done in the recent past he would have to go beyond textbooks and class notes. He would have to consult journals that are recent. He would also know how to use the internet and how to get information from the internet. There are lots of academic papers on various fields and disciplines on the internet. Most especially students should learn how to search for academic information on the website of Google, Google scholar, Amazon and a host of others.

It is one thing to know how to search for academic information it is another to know the type of information to search for. Searching for the right information is a big challenge for the students doing research work. Students must keep in focus the purpose of literature review for them to be able to search for the relevant information. Students who know how to search for information on the internet may be overwhelmed by the

enormous information available on the internet. There may be serious problems on knowing which research work that is relevant and the ones that are irrelevant. In order to solve this problem the student should cultivate the habit of reading the abstract. The abstract will tell the student whether he should go ahead to read the whole work or not. Reading the abstract will help the student to decide the research work to select for the literature review.

Another major challenge is having little information on the chosen topic. Students faced with this challenge are often tempted to review literatures that have no bearing with their work in order for their work to be voluminous. The truth of the matter is that there is hardly any researchable work that does not have more than enough materials. What students need to do is to search and search very well. Reviewing literatures that are relevant does not mean limiting oneself to the research work that has exact topic with the potential researcher. There may be research work that may be different from ones topic but that may be relevant to what one wants to do.

Conducting a Literature Review

According to Wimmer and Dominick (1987) ‘A researcher who conducts an investigation without regard to data that are already available or work that has already been done in the field is said to have fallen into syndrome of ‘Ivory Tower Research’. Such a research does not add anything to the body of existing knowledge. Agostino (1980) cited by Roger et al (1981) recommended that researcher should take note of the following:

- What type of research has been done in the area
- What has been found in previous studies
- What suggestions do other researchers make for further study
- What has not been investigated
- How can the proposed study add to our knowledge of the area
- What research methods were used in previous studies

There are about five issues that a student of accounting is expected to address when conducting the literature review (Cooper’s, 1988) cited by (Justus Randolph 2009). The first is the focus of the literature review. The review should focus first of all on the findings of the literature. The student should therefore summarize, synthesize and analyze the literature and draw logical conclusion from the findings. The researcher should also pay attention to the methods used, theories employed and practical conclusion drawn from the findings.

In conducting a literature review Punch (2014) suggested five stages that must be followed. They are:

- Searching
- Screening
- Summarizing and documenting
- Organizing, analyzing, and synthesizing
- Writing

What may pose a big challenge to the research students is that often times students do not know what to do with the research literature they have accumulated for review. In most cases students are fond of summarizing the work one after the other. Doing this may make sense but it will not in any way meet the objective of literature review. To meet the objective of literature review one must have a critical awareness approach to acquired research work. According to Gary (2013) ‘Critical awareness, however is not just about spotting bias or personal involvement of this kind. It is about an awareness that knowledge is frail, not fixed, and that you should approach everything you read and hear with a questioning mind, always asking yourself whether something could have been done differently’.

Writing a Literature Review

The most important aspect of your literature review is the organization of your materials. The advice of Roy (1996) with regards to writing is very useful. According to him ‘writing a dissertation, however involves much more than clear sentences and should communicate more than chronological facts.... In addition to presenting facts it is necessary to explain arguments and relationships and ultimately to communicate the best possible impression of the quality of thought of the author’. Writing or reporting the literature review even for a very serious student under- going research work may be difficult and daunting. Students are often overwhelmed when writing literature review. Due to the fear of writing so many words which a student is not used to before may lead to unnecessary delay in writing. The delay may lead to the student not doing a thorough job. Students embarking on research should know that it is rigorous and complex exercise. Therefore, a student should be adequately prepared for this and more importantly have the proper attitude.

Bryman and Bell (2003) gave some reasons for writing a literature review:

- Need to know what is already known in connection with the researchers area’
- The researcher can learn from other researchers’ mistakes and avoid making the same ones.
- He can learn about different theoretical and methodological approaches of his research area.

- It may help to develop an analytical framework.
- May lead to consider the inclusion of variables that the researcher may not have thought about.
- It may suggest further research questions for the researcher.
- It will help with the interpretation of the findings.
- It gives some pegs on which to hang ones findings.

It is not just enough to read the work of others. What is read must be conveyed to an audience. This is a very challenging moment for students. Some will just list chronologically what they have read. That is they will just write down the summary of the work of other people one after the other. In writing literature review there is one thing you must keep in focus and that is you are reviewing the main ideas and research work that is of relevance to your area of interest. The writing must go beyond summarizing and it must not be a listing of research work that you have read. First of all as a researcher you must be critical in your approach. Secondly the review must be used to justify why research questions formulated are relevant and worth researching on. The literature review should help in locating the gap which will help to justify your position. Thirdly, the literature review should be done in such a way that it could be used to discuss the findings and the conclusion reached.

If one has put so much time into reading existing literature and one has acquired so much materials one may want to put everything down. But this is not advisable. According to Bryman and Bell (2003) ‘The literature review must assist you in developing an argument and bringing in material of dubious relevance may undermine your ability to get your argument across’. The literature review must be in the form of storytelling. Storytelling according to Golden-Biddle and Locke (1993, 1997) in Bryman et al (2003) means having “a clear and compelling framework around which the writing is structured”. The author’s position should be represented in a form of story-telling. Bryman et al (2003) maintained that the idea of making literature review a story-telling is to ensure that it fits seamlessly with the rest of the work and not to be considered a separate body apart from the work. The existing knowledge must not just be represented but more importantly it must be organized. The researcher must show how the authors’ contributions relate to one another and to work he wants to do. That means the previous work that seemed unrelated and theories and methodology that are unconnected will have to be synthesized in a coherent way. One of the major reasons for embarking on literature review is to locate the gap in the existing literature. This is the gap that the researcher is expected to address.

Knowing your audience in writing is also very important. Your audience will determine the technical terms you will use. Of course you should know that majority of those who will read your works are those in academics. Therefore, you should put them in mind. One mistake students make is that they think that their projects do not need to be read over again. Every good writer knows that every written work should be prove-read. This is because no one can get it right just once. Therefore, students should cultivate the habit of giving their work to people that could make the work better before submitting the work to their supervisor.

Conclusion

No person is an island and research does not take place in a vacuum. Whatever is done must be done in the context of what is already known. The researcher must try to know what has already been done in the chosen area. The question that must be settled first of all is what the person wants to do. The researcher must have a researchable topic. The step that should follow is for the researcher to know what has been done in this area. This is necessary if he is not to keep repeating what others have done. This will also help him in formulating research questions and even research hypotheses. Review of literature should focus on the literatures that are relevant to the topic in question. It follows therefore, that the quality and standard of the source should be of high priority. He should locate the present study in relation to the study and finally determine the gap which the study will fill. An important fact that a researcher should know is that information gathered should not be arranged chronologically. Rather it should be arranged systematically and logically. It should be in the form of a story and not in the form of a list. This means that the review should make sense. There should be a logical connection between one part and another.

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