
Outstanding Business Reference Sources 2013

BRASS Business Reference Sources Committee

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Each year, the Business Reference Sources Committee of BRASS selects the outstanding business reference sources published since May of the previous year. This year, the committee reviewed twenty-seven entries; of these, two were designated as “Outstanding,” four were selected as “Notable,” two were designated as a “Significant New Edition” and one was designated in a new category, “Overlooked Treasure,” which signifies that the work has been out for two or more editions, but previously not reviewed by the Committee. To qualify for the award, the title must meet the conventional definition of reference: a work compiled specifically to supply information on a certain subject or group of subjects in a form that will facilitate its ease of use. With print reference materials being used less heavily in most cases, these works stood out based on their content, quality, and utility. The works are examined for the following: authority and reputation of the publisher, author, or editor; accuracy; appropriate bibliography; organization; comprehensiveness; value of the content; currency; unique addition; ease of use for the intended purpose; quality and accuracy of index; and quality and usefulness of graphics and illustrations. Each year, more electronic reference titles are published. Additional criteria for electronic reference titles are accuracy of links, search features, stability of content, and graphic design. Works selected must be suitable for medium- to large-size academic and public libraries.

OUTSTANDING

Making Sense of Business Reference: A Guide for Librarians and Research Professionals. By Celia Ross. Chicago: American Library Association, 2013. 186 p. Paper \$52 (ISBN: 978-0-8389-1084-9). Also available as PDF and e-book for various e-readers.

Made up of twelve chapters (plus a stumbers section and index), this extremely useful guide will be helpful to the beginning through advanced librarian or researcher. The preface notes that public and academic librarians are fielding questions from larger numbers of people who are seeking advice related to business. At the same time, resources are not as numerous as in the past. The book examines free and fee-based resources, the author freely admitting that items are placed in what she thinks is the most useful order, and that some readers might sequence them differently. The assumption is that business reference questions terrify more researchers than not, but reading the book should be a confidence booster. Focusing on the process is emphasized.

Celia Ross has worked at different kinds of libraries which all had at least some business questions. Because of this she has hands-on experience and personal familiarity with the resources she recommends and describes. *Making Sense of Business Reference* does not pretend to be the be-all and end-all business reference book, but it gives an excellent overview of strategies and processes along with titles of key resources. It is a great starting point for business librarians and for those librarians who get the occasional business question.

Reasons for categorizing this book as outstanding are that it is accessible, very reasonably priced, and the primary audience is librarians. The emphasis on practicality is another reason for its label of outstanding. Ross identifies and lists the core four types of questions and provides examples. Entire chapters cover methods for answering questions to do with company, industry, finance, investment, consumer information, and business statistics. Other chapters address international and small businesses.

Types of information (e.g. commodities and futures) first have a definition, followed by annotated lists of resources. Depending upon the topic, definitions range from one or two sentences to a page in length. Multiple links throughout the book point to individual resources and bibliographies. There is a list of guides and handbooks recommended for reference collections.

One quibble is that throughout the e-book URLs and some other segments of text are in a thin rounded font (different from the regular text) that looks grayed and can be difficult to read, especially in dim light. It is possible that this is because the e-book editions have active links for one or more of these categories, but it makes for decreased legibility in the print version. It is to be hoped that a legible-in-all-versions standardization (for all books and articles) will be established by publishers, large to small, sooner rather than later. One other quibble is that bibliography for the section on "Business Reference Guides and General Searching Handbooks" in one of the chapters contains some author and editions errors, but some may be due to errors in Worldcat when fact checking.

The "Stumpers" (real life questions), which make up a large section of the book at 55 pages, are arranged by broad category: Companies, Industry, Finance and Investing, Demographics and Consumer Behavior, Statistics, International, Small Business, and Miscellaneous. More specific topics in this section are indexed with the pages numbers bolded; for example, green companies. Not all questions have a ready answer, something noted in other sections of the book. This book is recommended for all public, corporate, and academic libraries.—*Naomi Lederer, Colorado State University, Fort Collins, Colorado*

Encyclopedia of New Venture Management. Edited by Matthew R. Marvel. Thousand Oaks, CA: Sage, 2012. 512 p. \$125 (ISBN: 978-1-4129-9081-3). Also available as an e-book.

Entrepreneurship is a field growing in popularity, which encompasses a variety of other disciplines. This fact is reflected in *The Encyclopedia of New Venture Management*, edited by Matthew R. Marvel, who is currently the Coffman Chair

of Entrepreneurial Studies and Associate Professor at West Virginia University, as well as board member of the United States Association of Small Business and Entrepreneurship (USASBE) and a recipient of the Kauffman Foundation Dissertation Fellowship.

The Encyclopedia of New Venture Management is a one-volume collection of essays on a selection of topics associated with the study and practice of entrepreneurship. Marvel's purpose in editing this text is to bring together and show connections among the variety of disciplines inherent in entrepreneurship, and to increase general understanding of the complexities of this growing field.

The book includes entries on topics ranging from day to day considerations for new ventures such as how to leverage social media, to essays on psychological constructs that influence the formation and growth of new ventures, including motivation and creativity. This inclusion of the psychology of entrepreneurship encourages readers to more broadly explore the discipline of entrepreneurship, beyond the basics of accounting and human resources. These topics reflect Professor Marvel's professional body of research and give this book a dimension beyond basic definitions and concepts about how to start a business.

Organizationally, there are features of the encyclopedia that assist in creating connections among concepts, and drawing out narrower subtopics. One such tool is the thorough index, which helps the reader navigate to narrower subtopics within the essays, and another is the "Readers Guide," which groups encyclopedia entries into larger categories. For instance, the Readers Guide heading of Entrepreneurial Characteristics and Skills brings together essays on risk management, credentials, and cognition. The other 16 "Readers Guide" categories include Corporate Entrepreneurship, Entrepreneurial Decision Making, Entrepreneurial Leadership and Human Resources, Entrepreneurial Marketing, Entrepreneurial Opportunity and Education, Entrepreneurs: Biographies and Case Studies, Entrepreneurship Financing and Economic Development, Franchising, Gender and Minority Entrepreneurship, Innovation, International Entrepreneurship, Legal Issues in Entrepreneurship, Small Business Management, Social Entrepreneurship, Technology Entrepreneurship, and Theoretical Perspectives and Entrepreneurship. In addition, each essay includes a "See Also" reference that lists related topics, as well as a list of materials for further reading. Rounding out the tools for readers is a glossary and an appendix that lists several prominent entrepreneurship websites, a chronology of major events in the field of entrepreneurship going back as far as 1790, and at the end of the book, a resource guide that lists both classical and modern works on entrepreneurship and new venture management, along with recommendations for leading entrepreneurship journals and websites.

This work is a great addition to academic and public collections serving students and researchers of entrepreneurship. What makes it outstanding is its timeliness, its usability, and the conceptual and organizational way the book brings to light and makes connections between the seen and unseen

influences on new ventures. It will be a useful work for researchers and entrepreneurs who want to delve deeper into the topic of entrepreneurship, and who want an excellent all-in-one starting place.—*Penny Scott, University of San Francisco, San Francisco, California*

NOTABLE

Encyclopedia of Crisis Management. Edited by K. Bradley Penuel, Matt Statler, & Ryan Hagen. Thousand Oaks, CA: Sage, 2013. 2 vols. 1176 p. Hardcover \$350 (ISBN: 978-1-4522-2612-5).

This two-volume encyclopedia describes crisis management in its introduction as an evolving field originating in the 1980s with events such as the Tylenol poisonings in 1982, and more recently the financial crisis of 2008.

The editors of the *Encyclopedia of Crisis Management* include nearly 350 informative articles with contributions from university professors, independent scholars, and other organizations, such as the Joint Centre for Disaster Research, that regularly deal with crises. The articles cover a wide range of topics, where about 75 percent of them have at least some business connection. Some article topics include strategic plans, logistics, social media, and training. Each article provides a good overall analysis of a topic, a “See also” section of other related articles within this encyclopedia, and a section on further readings. For example, the article on strategic plans is comprised of the importance of strategic plans, the components of a strategic plan, timeline of a strategic plan, the strategic planning process, and good practices. This article also has three case studies dealing with health care, government censorship, and the strategic planning process for providing relief assistance to certain African countries. Another article on logistics looks at the planning and design of relief programs, with an overview on transport, storage, project planning, and the consequences of logistics failure. A case study is included with this article focusing on numerous logistical challenges workers faced during the Haitian earthquake of 2010.

Articles in this encyclopedia appear in alphabetical order, with the table of contents listing the first page number of each letter. The end of the second volume includes a glossary, an appendix from the United Nations Development Programme, and a detailed index.

With a wide range of topics, a good overview on each topic, and the easy to use layout, the *Encyclopedia of Crisis Management* is a recommended resource for business and other reference collections, in academic and public libraries.—*Ed Hahn, Weber State University, Ogden, Utah*

Key Concepts in Organization Theory. By John Luhman and Ann Cunliffe. London: Sage, 2013. 182 p. \$40 (ISBN: 978-1-84787-552-5).

This work is one of a series of the “Key Concepts” books by SAGE. Books in this series typically cover a range of big

ideas and theories in a succinct and understandable style ideal for those looking for introductory background information. They are organized alphabetically and this particular work includes the following topics: Agency Theory, Alienation, Authority, Bureaucracy, Business Strategy, Complexity Science, Contested Exchange Theory, Control, Cooperativism, Corporate Governance, Decision Making, Discourse in Organizations, Environmental Uncertainty, Environment-Organization Interaction, Flexibility, Globalization, Industrial Democracy, Institutional Theory, Labor Process Theory, Life Cycle Models, Materiality, Organization Structure and Design, Organizational Change, Organizational Culture, Organizational Learning and Knowledge Management, Organizational Space, Postmodern Turn and Organization Studies, Power and Politics, Scientific Management, Stakeholder Theory, Storytelling and Narrative Research, Structuration Theory, Systems Theory, Technology and Organization Structure, and Transaction Cost Economics.

Each concept is covered in two to five pages, beginning with a one-sentence definition and going on to cover the origins of the concept, including citations of seminal research articles. This is followed by a discussion section focusing on changes in the area and current views of the topic. The end of each entry includes lists of related terms in a “See also” section, followed by “further readings,” and a list of cited references. The book also includes a table of contents and a useful index, which gives more specific access points into the broad ideas covered.

This book provides a good overview, particularly for those seeking information on the origins of ideas as they relate to business in general and specifically the field of Organizational Theory. More in-depth than a dictionary and written in an accessible style, this is an excellent source for introductory information and historical materials on these types of broad concepts and terms which students often find hard to define or pin down.—*Susan Hurst, Miami University, Oxford, Ohio*

Managing Diversity in Today's Workplace. By Michelle A. Paludi. Santa Barbara, CA: ABC-CLIO/Greenwood, 2012. 4 vols. Hardcover \$215 (ISBN: 978-0-3133-9317-4).

Edited by Michelle A. Paludi, this useful work provides an assortment of essays addressing diversity in the workplace. A four volume set, this collection is part of the *Women and Careers in Management* series published by ABC-CLIO/Greenwood. The set is divided into four volumes, with the first titled, “Gender, Race, Sexual Orientation, Ethnicity, and Power”; the second volume, “Work-Family Integration Strategies”; the third volume, “Workplace Politics”; and the fourth volume, “Multicultural Management Strategies for Organizations.” Each volume is approximately 240 pages in length and contains a separate index.

The authors explore various dimensions of workplace diversity, an important topic for business research and practice. The unique aspect of this work is how it expands the exploration of diversity by addressing subjects that go beyond traditional approaches that deal only with gender and racial discrimination in the workplace. These issues include

gender stereotypes for traditionally masculine and feminine occupations, sexual orientation, gender identity, and other issues dealing with lesbian, gay, bi-sexual, transgender (LGBT) populations. Geared toward employees, managers, and consultants, topics within the set include mentoring, ethics training, flexible work schedules, generational diversity, bullying, as well as other topics.

While the collection is not strong on empirical research, the focus appears to be providing best practices and guidelines for managers in dealing with and managing diversity in the modern U.S. workplace. Providing tools for managers to enhance productivity, effectiveness, and employee morale, with an emphasis upon gender and LGBT populations, the collection shows how managing and promoting diversity can lead to business success. This work is recommended for large business collections.—*Glenn S. McGuigan, Penn State Harrisburg, Middletown, Pennsylvania*

The 100 Most Significant Events in American Business: An Encyclopedia. By Quentin R. Skrabec Jr. Santa Barbara, CA: ABC-CLIO/Greenwood, 2012. 323 p. \$85 (ISBN: 978-0-313-398629).

This is a single-volume encyclopedia that covers important events in American business history. These events include a wide variety of ideas, politics, and technological developments, such as an introduction of copyright, architectural developments in building, and the development of CD-ROMS and Google. The chosen events thus cast a wide net over the world of business.

The layout of this text is chronological. Each of the 100 entries is two to three pages in length, and provides a basic overview of the topic, while also situating it specifically in the world of business. Many of the entries also have a cross-referencing addition, advising the researcher to look at other potentially related entries. All of the entries include a short list of references. A few of the entries also include images, which add some depth. Another important addition to this volume is in the Appendix, which includes many primary documents from the volume's entries. Capping off the text is a more complete bibliography.

While undoubtedly someone could find another business event or development which arguably could be included, each of the entries that make the 100 deserves its spot. This volume will be of interest to just as wide a variety of libraries and patrons; public libraries, community colleges and other two-year programs, as well as universities and other larger institutions. The entries in this encyclopedia provide a starting point for each of the included events, but taken as a whole, they also paint a picture of business history.—*Valerie Freeman, Johnson & Wales University, Charlotte, North Carolina*

SIGNIFICANT NEW EDITIONS

Strauss' Handbook of Business Information: A Guide for Librarians, Students, and Researchers, 3rd Ed. By Rita W. Moss and David G. Ernsthausen. Santa Barbara, CA: Libraries Unlimited, 2012. 399 p. \$90. (ISBN: 978-1-59884-807-6). Also available as an e-book.

Strauss' Handbook is a tool book of business sources in all formats, designed for librarians, library school students, general business researchers, and entrepreneurs who have little or no experience in conducting business research. Since the second edition in 2003, Rita Moss has collaborated with one of her colleagues at UNC's Kenan-Flagger School of Business, David Ernsthausen, to churn out a great work with significant revisions, particularly with government websites and commercial online products, and an added appendix on "Finding Business Case Studies," a frequently asked question by academic researchers.

The book is divided into two parts. Part I is "Basic Resources, Print & Internet," comprised of 6 chapters, which are more of how to conduct business research, such as finding company information, prominent general business periodicals, how to locate and interpret statistics and ratios and the all-important chapter, defining an industry, then locating industry data via free and selected commercial sources. What is different from the previous edition is that some of the chapters have been shifted around because of the business researching landscape of more sources being online, including some which have no print counterpart.

Part II consists of the remaining 9 chapters under the topic "Fields of Business Information," which are more like subject guides with context and explanations. The chapters on banking, investments, and futures are particularly noteworthy as the structure has changed with the advent of the federal passages of *Sarbanes-Oxley* and *Dodd-Frank* acts. Any researcher who wants a simplified explanation on futures and options without having to take a course can learn how they function and where to find information on them. This is pertinent to a public services librarian who may not have a business background and finds oneself struggling in assisting users in the business information discovery process.

The authors endeavor to include classic business reference books, even if they are out of date. Many of them have historical data that is invaluable, such as what a stock may be worth for tax purposes or if the company went out of business. The book also includes many websites containing free and open information to anyone, as well as some expensive databases that may be only available at academic institutions. It should be noted however, the book is not without some editorial anomalies, such as a CPI figure which does not match the caption, and an omission of a major business reference guidebook's bibliographic information in the chapter and in the index. Nonetheless, Moss and Ernsthausen succeed in revising a remarkable work that should be kept handy near any public, corporate, or academic reference desk.—*Becky Smith, University of Illinois, Urbana, Illinois*

Accountant's Handbook. Lynford Graham, D. R. Carmichael. 12th ed. Hoboken, NJ: Wiley, 2012. 2 vols. Paperback \$240 (ISBN: 978-1-118-17180-6).

The twelfth edition of this highly regarded handbook continues the tradition begun with the 1923 first edition of providing a comprehensive reference source for understanding current financial statements and reporting issues. It is a practitioner's resource structured to facilitate understanding today's complex accounting-related subjects in rapidly changing business environment. This new edition reflects new Financial Accounting Standards Board (FASB) Codification, and includes expanded coverage of fair value and guidance on developing fair value estimates, fraud risk and exposure, healthcare, and International Financial Reporting Standards (IFRS).

This work has been published as a 2 volume set since the eighth edition in 1996. The volume titles have remained the same. The first volume—*Financial Accounting and General Topics*—provides a comprehensive review of the framework of current accounting guidelines including organizations that developed both national and international standards; guidance on financial statement presentation, disclosure and analysis including SEC filing regulations; and coverage of specific financial statement areas and analysis. Volume Two—*Special Industries and Special Topics*—covers specialized environmental and accounting considerations for key industries including real estate, government, oil, health care, not-for-profit, and the film industry, coverage of accounting standards applying to pension plans, retirement plans and employee stock compensation, other capital accumulation plans. Additionally, other diverse topics such as reporting by partnerships, estates and trusts, and valuation, bankruptcy and forensic accounting are covered.

Each of the forty-three chapters begins with its own table of contents facilitating access to specific points within the chapter. Some redundant, historical, or overlapping chapters have been removed in this edition. Most chapters include a Sources or Additional Reading section. Both volumes provide topical cross-references. Previous editions had a separate chapter covering international issues, but this edition incorporates an international accounting perspectives into most chapters. Exhibits are pepper through the volumes as examples of how data are presented or for clarification. While reference to the new Financial Accounting Standards Board Codification are included in each chapter, sometimes the original statements are also included. New to this edition are chapters on fair value and valuation of private companies.

Previous editions have also had annual cumulative supplements and the first supplement to this edition will be published in October 2013.—*Suzanne Sweeney, Texas Woman's University, Denton, Texas*

OVERLOOKED TREASURE

The Complete CPA Reference. By Nick A. Dauber, Jae K. Shim and Joel G. Siegel. Hoboken, NJ: Wiley, 2012. 725 p. \$65 (ISBN: 978-1-118-11588-6). Also available as an e-book.

While this book has been published since 1988, the *Complete CPA Reference* provides comprehensive coverage of accounting principles and clear descriptions of practical problems that makes this work a valuable addition to any library and deserving of the title of overlooked treasure. Now in its fifth edition, this work covers a wide range of accounting topics: financial accounting, financial statement analysis, financial planning, managerial accounting, quantitative analysis and modeling, auditing, and taxation. It includes references to accounting standards including: generally accepted accounting principles (GAAP), International Financial Reporting Standards (IFRS), and Financial Accounting Standards Board (FASB).

While written as a guide for practicing CPAs, this work will be helpful for anyone looking to understand financial and managerial accounting. This book is organized in a question- and-answer format which helps to break down difficult subjects into easy to understand segments and presents readers with solutions to typical accounting problems. It is filled with examples of problems, guidelines, checklists, and step-by-step instructions to help accounting students and the seasoned accountant solve issues accountants face in their everyday work.

The book is divided into six sections: part I accounting basics, financial reporting and specialized topics focused on GAAP, part II analyzing business financial statements, part III managerial accounting, part IV auditing, compiling and reviewing financial statements, part V taxation and lastly, part VI additional professional standards including American Institute of CPA (AICPA) Code of Professional Conduct.

Earlier additions of this book were published under the title *The Vest Pocket CPA* with the most recent edition published in 2008. The newly titled edition has been updated to reflect the latest laws/standards and highlights changes with the heading: Accounting Standards Update. Further, it demonstrates differences between U.S. GAAP and IFRS. Additional changes are more cosmetic, the book used to be slightly smaller to be a pocket guide.

The book is well organized, clearly written and provides great practical applications for accounting principles in the form of real world examples and instructions. The guidelines, checklists and illustrations provide a CPA, accounting student, or other interested readers a resource for quick answers and concise analysis. It is relatively inexpensive and is also available as an e-book. *The Complete CPA Reference* is an overlooked treasure that would be a welcome accounting reference in any business collection.—*Brittany Geissing, San Diego State University, San Diego, California*