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PAPER REVIEW GARCIA, M. L., Heaven Help Us. Karen Squires: Journal of Business Cases and Applications, Fall 2008. Case studies overtime have proven to be an extremely useful tool in ensuring better understanding of a particular situation, subject or phenomenon as they present to the reader, real life or hypothetical situations in text, which gives the reader a feel of the actual occurrence. The author has done a great job by constructing this case based on a real life situation to determine royalties due from unauthorized use of copyrighted music. Garcia has explained the aim of the paper in his abstract to shed light on royalty determination from unauthorized use of copyrighted music. The paper is a 4-paged fictionalised case study with three (3) main characters: Joy Ellis, a managing partner of Ellis and Stephens, Certified Public Accountants, Joseph Williams, a keyboardist and computer literate and the Tampa Bay Church of God (TBCG). In the story, we see that Joseph is a keyboardist and produces his own music and also operates through an agent, he is a member of BMI which according to the story, is a musician’s union. Here, we see Joseph giving a demonstration disk to TBCG and the later requesting for his work for possible use in a church production. Joseph is not around and TBCG goes on by selling DVDs with his soundtrack and assumedly using them as part of a live performance at their church. We also see Joseph approaching Joy with his claims and requesting the professional services of her audit firm to audit the books of TBCG all in the bid to determine the true amount of royalties due him. The author does a good job by compiling such a story together linking contemporary audit and financial issues together and providing a conducive environment for the reader to interpret and understand better. This work clearly intended for classroom and examination purposes as it is not meant to educate, but test and examine the reader’s auditing knowledge base, by providing discussion questions at the end of the story. It cannot be used for research purposes. The story seems to be a bit brief and catchy. It is targeted at students and lecturers of the accounting and auditing fields. In summary, for the intentions inferred as to the purpose of the paper, I think it is a job well done.