

**Example 1: Annotated bibliography assignment**

Mbanyele, W., Huang, H., Li, Y., Muchenje, L. T., & Wang, F. (2022). Corporate social responsibility and green innovation: Evidence from mandatory CSR disclosure laws. *Economics Letters*, 212, 110322.

Mbanyele et al. (2022) examine the impact of Corporate Social Responsibility (CSR) performance on green innovation using CSR disclosure laws from different countries. Overall, the results of the study demonstrate that corporate engagement in CSR activities increases social welfare through the production of sustainable technologies. Furthermore, the results show that the impact of CSR disclosure laws is more significant for companies with weaker corporate governance and for companies that had lower CSR disclosure standards prior to CSR disclosure laws. A strength of this study is that it circumvents problems in measuring CSR activities by using laws on mandatory CSR reporting in different countries. The study is valuable because it provides consistent evidence that the quality and quantity of green patents by companies are increasing in countries that have enforced mandatory CSR disclosure laws. Moreover, the study provides evidence of the positive side of regulatory change, which is important for future research.

Seethamraju, R., & Hesiodic, A. (2023). Adoption of artificial intelligence in auditing: An exploratory study. *Australian Journal of Management*, 48(4), 780-800.

Seethamraju and Hecimovic, (2023) examine the influence of Artificial Intelligence (AI) on the accounting profession using a Technology Organization Environment (TOE) paradigm. They identify factors affecting the adoption of AI in the auditing profession, such as technical utility, consistency, maturity, organizational readiness, data quality, reliability, and environmental studies which include auditing standards and client readiness to build AI that improves audit efficiency. However, it also poses obstacles like 'black-box' aspect of AI, which can obscure audit methods and raise concerns about audit quality. Based on semi-structured interviews with accounting and IT experts, the report sheds light on the goals and obstacles of AI adoption in accounting. The essay contends that, while AI can do some audit duties and enhance auditor judgment, audit practices.

Munoko, I., Brown-Liburd, H. L., & Vasarhelyi, M. (2020). The ethical implications of using artificial intelligence in auditing. *Journal of business ethics*, 167(2), 209-234.

Munoko et al. (2020) investigate the use of Artificial Intelligence (AI) into auditing practices which emphasizes the benefits of AI in the area, such as increased productivity and data processing, while also addressing the possibility for unexpected repercussions. They advocate for a proactive strategy to address the ethical implications of AI in auditing, highlighting the necessity for policy and governance to manage developing technology successfully. They employ two ethical frameworks, Ethics of Emerging Information and Communication Technologies (ETICA) and Anticipatory Technology Ethics (ATE), to anticipate ethical difficulties and suggest solutions for responsible AI usage in the profession.

## **Example 2: Annotated bibliography assignment**

Sarkissian, V. (2018). Engaging Diaspora Capital for Sustainable Development: The Armenian Experience. *International Migration Review*, 52(3), 812-830.

Sarkissian (2018) provides compelling exploration of the strategies utilized to mobilize diaspora investment for driving sustainable development in Armenia. Through a balanced assessment of challenges and opportunities, including issues of governance and transparency, Sarkissian proposes a comprehensive framework. The framework underscores the importance of institutional partnerships, targeted investment incentives, and diaspora outreach programs. Sarkissian showcases successful diaspora-led initiatives in Armenia's technology, tourism, and agricultural sectors.

Isakhanyan, M. (2017). Diaspora Networks and Investment: The Case of Armenians in Russia. *Demokratizatsiya: The Journal of Post-Soviet Democratization*, 25(1), 123-140.

Isakhanyan (2017) meticulously explores the investment patterns and economic contributions of Armenians in Russia to Armenia's development. Focused on diaspora networks, remittances, and business connections, the study sheds light on their pivotal role in facilitating investment flows and fostering economic ties between Armenia and its diaspora community in Russia. By scrutinizing economic activities and investment behaviors, Isakhanyan reveals the substantial impact of Armenians in Russia on various sectors of Armenia's economy, including technology, tourism, and agriculture. Article provides valuable insights into diaspora-driven economic development, underscoring the importance of diaspora engagement in shaping Armenia's economic trajectory.

Khachaturyan, M. R., & Chalabyan, V. G. (2019). The Armenian Diaspora and Economic Development in Armenia: Challenges and Opportunities. *International Journal of Economics and Business Administration*, 7(2), 238-253.

Khachaturyan and Chalabyan (2019) comprehensively examine the Armenian diaspora's influence on Armenia's economic development. Through a historical lens, they identify contemporary hurdles, such as the disconnect between diaspora Armenians and local institutions. However, the authors also illuminate promising avenues for leveraging the diaspora's potential, including investment channels and knowledge exchange. Article concludes with actionable policy recommendations aimed at optimizing the diaspora's positive impact on Armenia's economic landscape.