BSc (Hons) in Applied Accounting
Research and Analysis Project

INFORMATION PACK

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

Submission Periods 35 & 36
2017- 2018
CHANGES SINCE LAST EDITION

Please note that we have only listed significant changes here. Minor changes to sentence structure or to grammar have not been listed. Formatting changes have not been listed.

The term ‘Faculty of Business’ has been replaced by ‘Oxford Brookes Business School’.

1. Section 1 – About Oxford Brookes University – images and text incorporated from Oxford Brookes University website.
2. Section 1 – Department for Innovation, Universities and Skills replaced by Department for Education.
4. Section 4.a.i – Admission – section removed.
7. Section 5 – RAP Assessment – ‘three different RAPs’ replaced by ‘three different topics’.
8. Section 5.b – Resubmission rules – clarification regarding resubmission for those submitting prior to and including period 34.
10. Section 5.c – Resubmission rules – Note added: ‘You are not required to resubmit at the next submission period. It may be beneficial to defer submission’.
11. Section 5.c – Resubmission rules - rule change regarding use of financial statements.
13. Section 7.b – Project Topic Areas and Titles – rule change regarding use of financial statements.
15. Section 7.b – Topic 8 and 15 requirements – ‘OBU Co.’ replaced by ‘ABC Co.’
16. Section 7.d.ii – Understanding the RAP constraints – paragraph on factors to consider when choosing corporate governance as a topic removed.
17. Section 7.d. ii – Understanding the RAP constraints – section regarding ALPs/mentors and support on research methods removed.
21. Section 7.d.vii – Confidentiality and anonymity – ‘write to the Programme Lead’ replaced by ‘email acca@brookes.ac.uk’.
25. Section 7.d.xi – Structure, word count and presentation – ‘The suggested structure for the Research Report is as follows’ and ‘You must also include’ added.
26. Section 7.e – Skills and Learning Statement – sentence ‘You will pass ‘communication skills’ if a copy of the Research Report presentation is included in the SLS…’ Removed.
27. Section 7.f – Presentation and slides – rule change regarding number of slides and timeframe for delivery of slides. Clarification on the contents of the slides.
28. Section 8 – Submission periods – project fee added. Dates added for completion of F papers and completion of mentor training.
29. Section 8.e – Bursaries – ‘10 bursaries per year’ changed to ‘five bursaries per submission period’. Text added regarding no appeals process.
30. Section 9 – Oxford Brookes University contact details. Address changed to Headington campus.
31. Section 10 – FAQs – example dates changed in para 2.
32. Appendix 1 – RAP assessment criteria – notes on use of spreadsheets updated in ‘Information Technology’ section. ‘Communication Skills’ section amended to reflect requirements of presentation and number of slides.
33. Appendix 2 – Notes to help your Mentor – sample dates changed.
34. Appendix 4 ‘Ethical standards for research involving human participants’ removed.
35. Appendix 6 – Plagiarism and cheating – increased submission fee of £600 for academic misconduct.
36. Appendix 7 – Mitigating Circumstances – rule change regarding late applications and applications for extensions of between 1-5 weeks.
37. Appendix 8 – Mitigating Circumstances Claim Form – removed.
38. Appendix 9 – Research and analysis project checklist – notes added re. Ethics and Professional Skills module, use of a spreadsheet and use of appropriate formulae now mandatory, use of financial statements, use of guidelines on the number and content of slides.
39. Appendix 10 – Application Form for a Bursary for the Research & Analysis Project – note added regarding maximum number of bursaries per submission period and the deadline for Nov 2017 applications having passed.
CHANGES IN 2016-17 EDITION

1. Section 2 Eligibility – link to English language qualifications on ACCA webpages added.
2. Section 2 Eligibility – clarification as to start date for 10 year eligibility period added.
3. Section 2 Eligibility – clarification as to opting back in to degree programme added.
4. Section 2 Eligibility – note added re checking with ACCA if in doubt about English language eligibility.
5. Section 4.a.iv – opening sentence on eligibility amended.
7. Section 4b – Programme learning outcomes amended.
8. Section 5 Assessment – note on word count amended.
11. Section 5.c Resubmission rules – additional criteria added.
12. Section 6 Use of the terms ‘Mentoring’ and ‘Mentor’ to replace ‘Project Mentoring’ and ‘Project Mentor’.
13. Section 6.1 What is a RAP Mentor? – mentor’s registered email address added in paragraph 2 and text removed re sending CV of a mentor who does not meet the criteria.
14. Section 6.c Meetings with your Project Mentor – text amended re length of meeting with mentor to “….at least 30 mins”.
15. Section 7.b Project Topic Areas and Titles – June added as the annual date for publication of new industry sectors for next two submission periods. Expansion of this section.
16. Section 7.d.iii - June added as the annual date for publication of new industry sectors for next two submission periods.
17. Section 7.d.iv Table of year end dates for financial reports – dates amended.
18. Section 7.d.v Referencing of Information Sources – text on academic misconduct moved to 8.f.iii.
20. Section 7.d.x - link to Writecheck added.
21. Section 7.d.xi – title page information edited to remove requirement for full registered name.
24. Section 8 Submission Periods – dates and fees updated.
25. Section 8.a. Submission – note added to say checklist does not need to be uploaded. Link to use of Turnitin added.
26. Section 8d Bursaries added.
27. Section 8e Prizes added.
28. Section 8.f.i. Equal opportunities – link added.
29. Section 8.f.ii Title changed from ‘Academic Appeals’ to ‘Academic Appeals, Student Conduct, Student Complaints’. Explanatory text and deadline added.
30. Section 8.f.iii Title changed from ‘Disciplinary Procedures’ to ‘Academic Misconduct’. Link added
31. Section 8.f.iv Cheating – text removed. Link added.
32. FAQs – various edits made and links updated.
31. Appendix 2 – Notes to help your Mentor – deadlines for mentor registration added. Maximum number of mentees added.
32. Appendix 4 – Ethical standards – link added.
33. Appendix 6 – Plagiarism & Cheating – increased fee of £550 for re-submission following academic misconduct. Link updated.
34. Appendix 7 – Mitigating circumstances information added and table of evidence/allowance added.
35. Appendix 8 – Mitigating circumstances claim form added
35. Appendix 9 – RAP checklist amended to include anonymous marking, industry sector reminder and Writecheck link.
35. Appendix 10 – Bursary application form added
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1) About Oxford Brookes University

With an international reputation for innovation, high quality education and research, and global relationships Oxford Brookes University’s commitment to excellent teaching and providing a great student experience has been widely recognised. Oxford Brookes is currently ranked as one of the best modern universities in the UK.

Oxford Brookes University has over 150 years of history. We started out as a small School of Art in borrowed teaching rooms and have grown into one of the UK’s top modern universities with a local, national and international reputation for teaching and research excellence.

We have a lot to be proud of and you can see some of our recent results and achievements here:

1. Oxford Brookes is thinking globally, growing our international footprint and furthering our already world-leading research.

2. Significant investment in our estate has already resulted in multi award-winning facilities and this investment carries on with a £220 million investment over the next 10 years.

3. We are also continuing to drive teaching excellence. Our high student satisfaction with teaching quality is a result of exceptional academics who are talented, supported in their career development and creative in their delivery. This provides our engaged students with a stimulating learning experience, including opportunities to develop skills both inside and outside their studies, with co-curricular projects to fuel their enthusiasm and hone their abilities.

4. The character of our University is evident in our graduates who use the connections and experiences they gain during their time with us to achieve career success, and also make a difference to the world.

5. Our many achievements are also down to our fantastic and dedicated staff, all 2,800 of them. Together with our students, alumni, partners and local supporters we are a close community, and this is vital to our ongoing success.

6. We are proud of our home in Oxford, one of the UK’s most vibrant cities, and one to which we make a significant economic, social and cultural contribution.
Among the world’s elite institutions in 16 subject areas
QUS World University Rankings by Subject 2017

One of the world’s most international universities
Times Higher Education’s (THE) top 200 international universities 2016

94% of our research is internationally recognised and 59% is ‘world leading’ quality or ‘internationally excellent’
REF 2014

The world’s first Fairtrade university

In the top 15 most culturally diverse institutions in the UK
Whatuni, 2016

Among top 25 in the UK for teaching quality
Times Good University Guide 2016

10 National Teaching Fellowships

Our students

- We have approximately 18,000 students at Oxford Brookes University
- 81% of our students are from the UK
- 6% are from the EU
- 13% are from the rest of the world
- 75% of our students are full-time, and 25% are part-time
- We have over 130,000 alumni in over 189 countries

Student satisfaction
We have a strong reputation for student experience and outperform the sector average for overall satisfaction in the National Student Survey 2016 with a satisfaction rate of 87%.
Oxford Brookes is above the sector average for key areas such as teaching, assessment and feedback and academic support, and is in the upper quartile of institutions for personal development.

Student experience
We are committed to delivering an outstanding student experience. We do this by providing the highest standards of learning and teaching, and actively involving students in shaping their futures.

Our Programme to Enhance the Student Experience (PESSE) includes the Get Published project focused on helping students to develop their ideas, fine-tune their work and publish their research to a wider audience.
In March 2017 we held our second, pioneering Get Published Student Research Conference. An annual conference giving undergraduate and postgraduate-taught students the opportunity to showcase their work to 400 visitors.
Oxford Brookes University is incorporated by Statute pursuant to the Education Reform Act 1988 and was created a University by the Further and Higher Education Act 1992. This is the root power for the University’s ability to grant awards including degrees, diplomas, certificates etc. and is subject to the Quality Assurance Agency for Higher Education (QAA) which in a recent audit awarded it ‘broad confidence’ in the quality and standard of its awards. These powers are granted on the basis of Oxford Brookes University having appropriate procedures for assuring the quality and standards of its awards in both design and operation. Oxford Brookes University is also subject to the scrutiny of the QAA, the body responsible to the UK Government’s
Department for Education for assuring the quality of UK Higher Education in the public interest. So although you don’t physically attend Oxford Brookes University to gain the BSc (Hons) degree in Applied Accounting, the degree programme is of the same rigorous standard as other degrees offered by Oxford Brookes University and meets the standards set by the QAA.

Oxford Brookes Business School delivers outstanding teaching, research and enterprise activity in three interrelated areas. As a central part of the University, the Business School plays a pivotal role in leading on initiatives to deliver the University’s mission and vision. It is committed to maximising the intellectual, social and economic potential of all individuals and communities it serves.

Oxford Brookes Business School has also been recognised through the award of a national, multi-million-pound Centre of Excellence in Teaching and Learning, which has developed a new learning centre on campus with the latest technology to support learning in a café-style environment.

In a recent QAA audit of Oxford Brookes University it concluded that it has ‘broad confidence’ (the highest category available) in the quality and standards of its awards.

So by gaining the BSc (Hons) in Applied Accounting, awarded by Oxford Brookes University, you will not only demonstrate to potential or existing employers that you possess all the relevant graduate skills to equip you for a brilliant career in accounting and finance, but that it is from a university that has a reputation for excellence.
2) Eligibility

To be awarded the BSc (Hons) in Applied Accounting a student must:

- Be eligible for the degree. This means they must be registered with Oxford Brookes University i.e. opted-in to the BSc degree scheme before passing any of the three ACCA Fundamentals papers, F7, F8 and F9

- Pass the three ACCA Fundamentals papers F7, F8 and F9 and pass (or gain exemption from) other papers as required to successfully complete all nine Fundamentals level papers at least two months prior to the start of the submission period in which they are seeking to submit.

- Hold a recognised English language qualification certificate and transcript (if applicable), which must be submitted to and approved by ACCA, before passing any of papers F7, F8 or F9:


- Complete the ACCA Professional Ethics module or the new Ethics and Professional Skills module (available from 31 October 2017) by the published deadline before submitting a Research and Analysis Project to Oxford Brookes University (for deadlines see section 8 Submission Periods)

  http://future.accaglobal.com/changes-to-the-qualification/what-do-the-changes-mean-for-me/ethics-and-professional-skills-module

- Complete and pass the Oxford Brookes University Research and Analysis Project (RAP)

The degree must be completed within 10 years of the earliest of the date of your first ACCA examination pass or the date of your first ACCA exemption being granted otherwise your eligibility will be withdrawn.

If you are unsure of your eligibility for the BSc (Hons) in Applied Accounting degree, then you should firstly refer to myACCA which will tell you whether or not you have opted in to the degree scheme and whether or not you are eligible.

If you are not eligible for the degree programme, then it is likely to be for the following reason:

*You ticked the box on your ACCA registration form stating you did not wish to join the Oxford Brookes University degree programme.*

- If you are yet to complete Papers F7, F8 and F9, you may be able to opt back in to the BSc degree by contacting students@accaglobal.com (subject to meeting the eligibility criteria for the programme).
• If you have already passed ANY of Papers F7, F8 or F9, then unfortunately it is now too late to opt back into the degree programme.

• If you hold exemptions for any of Papers F7-F9, then you may contact ACCA to forfeit these in order to remain eligible. This must be done before sitting any of the other core Papers of F7-F9 - once you have forfeited your exemption you cannot reverse this decision.

IMPORTANT: Changes to Paper F4 after June 2014

• Due to changes in the structure of Paper F4 which took effect from the December 2014 exam sitting, the June 2014 F4 exam paper was the last sitting that satisfied the required proof of English proficiency for the degree.

• Any students who have successfully passed Paper F4 on or before June 2014 will continue to be able to use this as proof of English proficiency.

• Any student who takes Paper F4 on or after December 2014 will be required to submit to ACCA an alternative proof of English proficiency to meet the entrance requirements of Oxford Brookes University.

• Details of the qualifications that meet Oxford Brookes University's proof of English proficiency can be found in the links below:

  http://www.brookes.ac.uk/international/how-to-apply/english-language-requirements/

• There is no change to the administration of eligibility for the programme. Proof of English proficiency will continue to be administered by ACCA. Students do NOT need to send in proof of English proficiency to Oxford Brookes University. If you are in any doubt as to whether you meet the English language requirements of the degree programme, please check with ACCA at students@accaglobal.com quoting your ACCA number.
3) Conversion arrangements

Oxford Brookes University will recognise any passes or exemptions from Part 1 and Part 2 exams in the ACCA Professional scheme that are converted to the Fundamentals level of the ACCA Qualification, as contributions towards the award of the BSc degree.
4) **Aims and outcomes**

The principal aim of the BSc degree programme is to widen access to Oxford Brookes University (OBU) and enable ACCA students across the world the opportunity to obtain an OBU degree.

The BSc degree aims to enhance and extend the knowledge and skills gained by you in your professional studies, and to improve your effectiveness as a professional accountancy student and future finance professional.

4.a) **Programme regulations**

4.a.i) Admission

You must be registered with Oxford Brookes University ie have opted-in to the BSc degree programme.

4.a.ii) Exemptions

As a registered student, you may be given exemptions from one or more of the nine ACCA specified exam papers. Exemption decisions are made by ACCA, and ACCA exemption policy is periodically reviewed by Oxford Brookes University. However, if you wish to achieve the BSc degree you must sit and pass all of the three ACCA papers F7, F8 and F9.

No exemption can be given from the Professional Ethics module or the new Ethics and Professional Skills module for the Oxford Brookes University degree programme.

4.a.iii) Progression

When you register with ACCA to undertake the ACCA Qualification, you are automatically registered with Oxford Brookes University for the BSc (Hons) in Applied Accounting, unless you opted-out of the BSc degree programme at the time of initially registering with ACCA.

If you have opted-out, you may re-register for the BSc degree scheme provided you have not passed any of the three subjects – F7, F8 and F9. If you have passed any one of these three subjects you cannot then register on to the BSc degree.

4.a.iv) Oxford Brookes University Research and Analysis Project

You must have completed the ACCA Fundamentals papers and the Professional Ethics module or the new Ethics and Professional Skills module and have met all the eligibility criteria – see section 2 Eligibility of this Information Pack – in order to submit a Research & Analysis Project to the University.

You will need a Registered Project Mentor to assist you with your RAP, by providing guidance and advice on your RAP and also to verify that you made an oral presentation at the end of your project research (please see Section 6 below). Your
Mentor should be a tutor at an ACCA learning provider, your line manager (or another senior colleague) or an ACCA fully qualified member (Note: we cannot accept affiliate members). Please note that this is a different role to that of the workplace mentor you need when completing your practical experience requirements, although you may find that your line manager is the most appropriate person to fulfil both these roles. Your chosen Mentor must be registered by the University and on the Oxford Brookes Registered Mentors database. Please see: http://www.oxfordbrookesmentoring.co.uk/

Oxford Brookes University has two submission periods each year during which you may submit a RAP. Once the submission period has closed it will not be possible to upload your RAP. The submission periods are in May and November.

You are required to pay a project submission fee to Oxford Brookes University with any project submission. See Section 8 for the current submission fee.

Oxford Brookes now operates a system of anonymous marking of student work so you are advised to avoid any mention of your name in the documents submitted to the University as part of your RAP submission. It is preferable that students use their ACCA registration number instead so that they can be identified for marking and award purposes.
4.b) **Programme learning outcomes**

On completing the degree programme, you will have demonstrated a capability to:

**Knowledge, understanding and skills:**

3.1 **Academic literacy**


2. Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards; and to analyse and interpret such financial statements. (Also Digital and Information Literacy)

3. Use relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.

4. Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organisation.

5. Understand the general legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies.

6. Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.

7. Describe the organisational context of the accountant and of the development of accounting information systems; to understand the need for the efficient use of resources within an organisation.

8. Prepare non-complex financial statements using generally accepted accounting principles.

9. Evaluate and comment on the performance and financial situation of organisations using a range of interpretative techniques.

10. Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.

11. Understand the limitations of accounting techniques and the implications of such limitations.

12. Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.

13. Communicate appropriately in writing and through an oral presentation.
3.2 Research literacy

14 Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.

15 Undertake an independent Research Report relating to a single organisation or industry sector.

16 Prepare a written report which meets academic requirements of information collection and referencing of information sources.

3.3 Critical self-awareness and personal literacy

17 Complete a programme of study through independent and self-managed learning.

18 Understand the limitations of acquired knowledge of legal and taxation issues and recognise the need to seek further specialist advice where necessary.

19 Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

3.4 Digital and information literacy

20 Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.

3.5 Active citizenship

21 Understand the ethical responsibilities of professional accountants, including the principles of the ACCA code of conduct, and to reflect on ethical dilemmas and potential solutions.
4.c) Research and Analysis Project (RAP) learning outcomes

The learning outcomes of the RAP are achieved through your experience of undertaking a research based project related to a single organisation. You demonstrate this by completing the two components of the RAP; the Research Report (RR) and the Skills and Learning Statement (SLS). There is no syllabus for the RAP and none of the learning outcomes are based on direct teaching by OBU staff. The purpose of the RAP is to allow you to demonstrate certain specific transferable capabilities of the BSc degree programme: The following learning outcomes are specifically addressed by the RAP.


10. Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.

11. Understand the limitations of accounting techniques and the implications of such limitations.

12. Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.

13. Communicate appropriately in writing and through an oral presentation.

14. Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.

15. Undertake an independent Research Report relating to a single organisation or industry sector.

16. Prepare a written report which meets academic requirements of information collection and referencing of information sources.

17. Complete a programme of study through independent and self-managed learning.

19. Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

20. Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.
5) RAP Assessment

The Research and Analysis Project (RAP) is the final component of the BSc degree and consists of two separate documents; a 7,500 word Research Report (RR) and a 2,000 word Skills and Learning Statement (SLS). The 7500 word count includes everything from the start of the title page, to the end of the conclusions but does not include appendices or the list of references.

You are also required to give a presentation on the project to your Mentor and to submit the accompanying slides used for your presentation with your RAP.

You have three attempts to pass the RAP. Unfortunately, if you fail the RAP on three separate occasions you will no longer be eligible to complete the BSc degree. Please note that you can either submit the same project topic three times or you can choose three different topics. You must ensure that you meet the eligibility criteria prior to submission. This is especially important if you are resubmitting and at risk of exceeding your 10 year eligibility limit, for example. (See Section 2 Eligibility).

To pass the RAP you must pass both the Research Report (RR) and the Skills and Learning Statement (SLS). If you do not pass both components separately within the same RAP submission you will be awarded a Fail grade for the RAP.

You will be given one of three Pass grades (A, B or C) or a Fail grade (F) for the performance in the RR. You will be given either a Pass grade or a Fail grade for the performance in the SLS.

If you achieve one of the three Pass grades for the RR and the Pass grade for the SLS, then a pass in the RAP will be awarded. The grade awarded to you for the performance in the RAP will be that awarded to you for the RR i.e. A, B or C. Once you have been awarded one of the three Pass grades for the RAP, then you cannot make any further RAP submissions.

If you are awarded either a Fail grade in the RR or a Fail grade in the SLS, then you will be awarded a Fail grade for the RAP. If you are awarded a Fail grade on the first RAP submission you will be allowed up to two further RAP submissions, if you are within your 10 year limit.

5.a) Marking and moderation of your work

Post assessment moderation approach: Assessments are marked and given clear comments by one member of staff (the first assessor). A representative sample of these assessments is reviewed by a second assessor from within the team. This process is reviewed by the chief moderator and is informed by an analysis of marks given by each marker - averages, ranges etc.
Following internal moderation, a sample of scripts is reviewed by the External Examiner for the programme to ensure that the standards applied are comparable to those at other institutions.

A sample of students may be given a viva, which is an oral examination. The sample will be selected after students have submitted their RAPs. If you are selected for a viva you will be contacted by Oxford Brookes ACCA office to organise the timing and location. The viva may be undertaken face to face or by other medium such as Skype: it would be expected to last around 15 minutes and students could be asked about any aspect of their submission. The viva is used to evaluate your knowledge and understanding of the RAP submitted and to confirm that it is your own work.

5.a.i) Assessment of Research Report (RR)

The assessment of the RR, as follows, demonstrates the importance of the quality of the understanding of the accountancy/business models used in the RR and their application to the RAP project topic. Your 'graduate' skills will be assessed for a level of competence.

To achieve a pass in the RR you must gain one of the three Pass grades (A, B or C) for the 'Technical and Professional Skills' and demonstrate Competence in the 'Graduate Skills'. The overall grade you get for the RR is that which is awarded for the 'Technical and Professional Skills' component of the RR.

<table>
<thead>
<tr>
<th>Technical and professional skills</th>
<th>Learning Outcome</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Understanding of accountancy / business models</td>
<td>1</td>
<td>Grade A, B, C or F</td>
</tr>
<tr>
<td>Application of accountancy / business models</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Presentation of project findings</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>Communication</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Evaluation of information, analysis and conclusions</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>Undertake an independent Research Report</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Undertake independent and self-managed learning.</td>
<td>17</td>
<td></td>
</tr>
</tbody>
</table>
Graduate skills | Learning Outcome | Assessment
--- | --- | ---
Information gathering and referencing | 16 | Competence / Non-competence
Information technology | 20 | 

**Research Report assessment**

Grade A, B, C or F

5.a.ii) **Assessment of Skills and Learning Statement**

In the SLS, the student will be asked to reflect on the following four questions.

1. Reflect on what you have learnt from the meetings with your Mentor, including the presentation that you gave to your Mentor?
2. To what extent do you think you have achieved the RAP research objectives you set?
3. How have you demonstrated your interpersonal and communication skills during the project work?
4. Reflect on how undertaking the RAP helped you in your accountancy studies and/or current employment role?

The assessment for the SLS considers whether you have demonstrated competence in the 'graduate' skills of self-reflection and communication skills – specifically, the preparation and delivery of a presentation to your Mentor. To achieve a pass in the SLS you must demonstrate competence in both self-reflection and communication skills.

Graduate skills | Learning Outcome | Assessment
--- | --- | ---
Self-reflection | 19 | Competence / Non-competence
Communication skills (including presentation) | 13 | 

**Skills and Learning Statement assessment**

Pass/Fail
Please note: The SLS is your personal review of your experience of undertaking the Research and Analysis Project. It should be written in your own words and never copied.

Details of the full assessment criteria for both the Research Report and the Skills and Learning statement are available in Appendix 1.
5.b) **Resubmission rules**

The following rules will apply to Research and Analysis Project (RAP) resubmissions:

You must resubmit within the 10 year eligibility period for the BSc (Hons) Applied Accounting (see eligibility under Section 2) You are NOT required to resubmit at the next submission period. It may be beneficial to defer submission If you do not pass the RAP after a third submission, unfortunately you will no longer be eligible to complete the BSc (Hons) in Applied Accounting degree;

- If you pass the Research Report (RR) at the first attempt, but are awarded a Fail grade in the Skills and Learning Statement, you only need resubmit the SLS. You cannot submit a revised RR in any further RAP submission. The Grade awarded in your RR will carry forward and become the Research and Analysis Project grade if you are subsequently successful in your SLS;

- If you fail the RR on the first submission you will be capped at a grade C for any successful subsequent RR, even if the resubmitted RR is assessed as being of a higher pass grade;

- If you fail the RR but are awarded a pass in the SLS, then you need only submit the revised RR and not the SLS;

- When resubmitting, it is not necessary to use the latest financial statements (see section 7.d.iv) provided you resubmit within any of the next 4 periods following your original submission. This ONLY applies if you are resubmitting on the same topic and organisation. If you have changed topic and/or organisation, you MUST use the latest financial statements (see section 7.d.iv).

- If you have changed topic or organisation but have not passed both sections of the SLS (sections 8 & 9 of the feedback sheet) then you will need to resubmit the SLS in full.

- If you are resubmitting your RR on topic 8 or 15 and have decided to change the organisation or topic, then you will have to comply with the industry sector requirements in place at the time of the re-submission in respect of topics 8 and 15.

- If you are resubmitting your RR on topic 8 or 15 and your previous submission was in period 31 or earlier, then you can resubmit an updated version of your previous topic and organisation.

- If you are resubmitting your RR on topic 8 or 15 and your last submission was in period 32, 33 or 34 then you can resubmit an updated version of your previous topic and organisation.
• If for any reason in your previous submission of topic 8 or 15, you were instructed to change topic AND/OR organisation, then you MUST comply with the new industry sectors.

Anonymous marking is now in place being therefore please identify yourself in any documentation using only your ACCA number and not your name.

5.c) **Determination of class of degree**

The class of BSc degree will be based on both:

• The ACCA average mark determined from the exam marks in the Fundamentals Skills papers (F4–F9)
• The grade achieved for the Research and Analysis Project.

The ACCA average mark will be calculated by taking the numerical average of the marks achieved in the Fundamentals Skills papers (F4–F9) that you have sat and passed.

Where the calculated average mark is not a whole number, the calculated average will be rounded up or down accordingly. If you have been given an exemption from any of the three papers F4–F6, no mark is available and so will not be included in the calculation of the ACCA average mark.

The class of degree for each combination of ACCA average mark and Research and Analysis Project grade is shown below.

<table>
<thead>
<tr>
<th>ACCA average mark</th>
<th>First</th>
<th>Upper Second</th>
<th>Lower Second</th>
<th>Third</th>
</tr>
</thead>
<tbody>
<tr>
<td>(marks are rounded up from 0.5)</td>
<td>A, B, C</td>
<td>A, B</td>
<td>A, B, C</td>
<td>A, B</td>
</tr>
<tr>
<td>68 or more</td>
<td>A, B</td>
<td>C</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>67</td>
<td>A</td>
<td>B, C</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>66</td>
<td>A</td>
<td>B, C</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>60-65</td>
<td>-</td>
<td>A, B, C</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>59</td>
<td>-</td>
<td>A, B</td>
<td>C</td>
<td>-</td>
</tr>
<tr>
<td>58</td>
<td>-</td>
<td>A</td>
<td>B, C</td>
<td>-</td>
</tr>
<tr>
<td>54-57</td>
<td>-</td>
<td>-</td>
<td>A, B, C</td>
<td>-</td>
</tr>
<tr>
<td>53</td>
<td>-</td>
<td>-</td>
<td>A, B</td>
<td>C</td>
</tr>
</tbody>
</table>
5.5.1) Examples

- A student with an ACCA average mark of 69 and a grade B for the Project will be awarded the BSc (Hons) in Applied Accounting with First Class Honours.

- A student with an ACCA average mark of 67 and a grade C for the Project will be awarded the BSc (Hons) in Applied Accounting with Upper Second Class Honours.

- A student with an ACCA average mark of 59 and a grade B for the Project will be awarded the BSc (Hons) in Applied Accounting with Upper Second Class Honours.

- A student with an ACCA average mark of 55 and a grade A for the Project will be awarded the BSc (Hons) in Applied Accounting with Lower Second Class Honours.

- A student with an ACCA average mark of 53 and a grade C for the Project will be awarded the BSc (Hons) in Applied Accounting with Third Class Honours.
6) Mentoring

All new mentors must have successfully completed the Oxford Brookes Online Mentoring course and become Registered Mentors for the BSc in Applied Accounting on the website. The online course is available at:

http://www.oxfordbrookesmentoring.co.uk/

The aim of the site is to:

- Provide a medium for students to find suitably qualified mentors for the BSc in Applied Accounting Research and Analysis Project
- To provide an On-line Mentoring Course for potential mentors providing them with a knowledge and skills base and learning materials so that they can best support their students in the mentoring process.

Registering as a mentor on this course will give mentors the option to be listed on the global database. The global database will be in both map (example below) and list form and will be available to mentees seeking mentors.

The price of the Online Mentoring course for mentors is currently £85 (GBP). ACCA students can sign up as a mentee (at no cost) through the website (given below) and will have free access to the website and will be able to use it to find mentors.

The Online Mentoring Course aims to give mentors a greater appreciation of the mentoring process and includes:

- Four interactive work modules, each with an online test
- Video presentations by senior colleagues which introduce mentoring and detail mentoring in the context of the Applied Accounting Programme
• Resources and links to further reading
• CPD credits on successful completion
• Details of global mentoring related events
• Registration to a global database allowing potential mentees to search for mentors and be able to contact mentors.

If mentors are ACCA members, studying this module may count towards their CPD as long as the material is relevant to their training and development needs. One hour of learning equates to one hour of CPD: ACCA advises that mentors use this as a guide when allocating CPD units. Upon successful completion of the programme mentors will be awarded with a certificate which may qualify for 6 hours of CPD credits. Becoming a mentor is a noted method of management development. It is highly relevant to most jobs and non-work life and enables you to give back to the student community, as well as furthering your lifelong learning experience.

If your mentor needs to undertake the on-line mentoring course or if you are interested in signing on and accessing as a mentee then please go to:

http://www.oxfordbrookesmentoring.co.uk/

6.a) What is a RAP Mentor?

If you wish to submit a Research and Analysis Project (RAP) to Oxford Brookes University then you must have a Registered Mentor. The Mentor has two different roles. The first which is focused on you is to support your preparation of the RAP, by providing advice and feedback to you at appropriate times.

Secondly, the Mentor will confirm to Oxford Brookes University that he or she has been your Mentor and that the RAP submitted is your own work. Your on-line RAP submission will require you to enter the Mentor’s registered email address and they will be required to confirm that they undertook your mentoring.

You will have a minimum of three meetings with your Mentor. These meetings provide your Mentor with the opportunity to guide your RAP work and provide feedback to you. The meetings also provide you with the opportunity to develop your personal skills including questioning, listening and giving a presentation. You will reflect on this development of your graduate skills when completing the Skills and Learning Statement.

Your Mentor is not expected to have specialist knowledge within your project topic area or of academic research methods. Your Mentor does not play any part in the assessment of your RAP beyond the certification provided to Oxford Brookes University. You should not have to ask your Mentor what you have to do to pass – this is given in the assessment criteria for the RAP. You should not expect your Mentor to give you detailed advice on the structure and content of your Research Report or to write any of your RAP for you. Those decisions and actions are solely your own responsibility.
However it will be very helpful for your Mentor to understand what is required of you to prepare your RAP to the highest standard of which you are capable. You should provide your Mentor with as much information as you think useful about the Oxford Brookes University Research and Analysis Project and what is required of you. This could include the information contained in this Information Pack.

Your Mentor should encourage you to think about what you propose to do in your RAP work, challenge you to demonstrate that you are meeting your project objectives and that you will be able to meet the timetable for submission of your RAP to Oxford Brookes University. Your Mentor may also ask you to demonstrate an understanding of the issues that have arisen during your research, and may wish to question you on the conclusions and recommendations.

6.b) Choosing your Mentor

It is your responsibility to find an Oxford Brookes Registered Mentor to act as your Mentor and to arrange at least three meetings with him or her. It is not possible for Oxford Brookes University to provide a Mentor for you but Oxford Brookes University has identified three categories of individuals from which you should choose your Mentor. It is your Mentor’s responsibility to gain approval as a Mentor: see above.

The person you choose should be one of the following:

A qualified Chartered Certified Accountant (ACCA) - Full member.

Your tutor at an ACCA Learning Provider

A senior colleague at work e.g. your line manager

Oxford Brookes University has identified the following characteristics of an effective Mentor. You may wish to reflect on this list of attributes when making your own choice of Mentor.

- Is approachable and has genuine interest in helping students to succeed
- Listens and actively questions
- Respects confidentiality and is trustworthy
- Acts as a sounding board to explore ideas and issues arising from research
- Provides positive and constructive feedback on research being carried out
- Challenges and discusses effective communication
- Offers support and encouragement
- Helps the student meet their objectives
- Helps the student ask the right questions, to think systematically, to learn to apply appropriate evaluation techniques and to analyse and interpret the findings
- Remains neutral and not judgmental
- Provides subtle guidance but ensures student makes the decisions
- Is knowledgeable and competent
• Grasps the essence of the technicalities without becoming a subject matter expert.

6.c) Meetings with your Mentor

Oxford Brookes University requires that you have at least three meetings with your Mentor, each of which should be at least 30 minutes long. If your Mentor agrees, you could have additional meetings, or longer meetings, but you should negotiate this before you start your RAP work. We suggest a framework for the three meetings below.

The Mentor meetings should focus not only on the planning and research needed to prepare a good Research and Analysis Project (RAP), but also on the opportunity for you to develop skills in listening, questioning and presenting your findings. We suggest that your planning for each meeting includes the preparation of an agenda of issues which can be covered in the time available to you. Focus on the key issues and identify the desired outcomes from the meeting. Take notes to record the actions needed to progress your Research Report and to contribute to your reflection for your Skills and Learning Statement.

6.c.i) The first meeting - planning and your RAP title

Before your first Mentor meeting you should identify possible project topic areas and/or the organization that you wish to study. You should also think about the way in which you plan to undertake your research work and prepare a draft RAP timetable.

Remember that to get the best out of your Mentor, you need to give your Mentor some of your ideas so that they can provide you with some useful feedback. Give your Mentor sufficient time to read what you have written and be ready to give clarification of your ideas.

You can use the first meeting to discuss your possible choices of topic area and project objectives with your Mentor. It is very important to have a clear idea of the aims and objectives of your RAP at the beginning of your research work. This will determine how you collect information and how you evaluate data. Getting a robust structure within which the project research will be conducted is crucial to your success.

Your Mentor may focus on the following issues in the first meeting:

• Have you a clear view of what you want to do?
• Are your project ideas realistic given your previous learning?
• Do you know how you will undertake your research?
• Is your information gathering approach robust?
• How will you demonstrate your analytical and evaluative skills?
• Is your RAP timetable realistic?

Your desired outcomes from the first meeting may include the following:
An agreed Research and Analysis Project title
Clarification of your Research Report aims and objectives
An agreed approach to undertaking your project research
A robust and realistic timetable for completing your Research and Analysis Project
Reflection on your personal skills for your Skills and Learning Statement.

6.c.ii) The second meeting - Research Report progress update

The second meeting is the opportunity for you to get feedback from your Mentor on the indicative findings of your Research Report. Before the second meeting you should have gathered your information and data and done some evaluation to give you some insight into how well you are meeting your Research Report aims and objectives.

You should provide an update on your progress to your Mentor. This could include a word-processed document with the structure of your finished Research Report. This draft report could include the early chapters covering aims and objectives, why you have chosen to apply particular accounting or business techniques and how you have chosen to undertake the project research. Your findings may be provisional at this point but such a document will give your Mentor a very clear idea of your progress.

Your Mentor may focus on the following issues in the second meeting:

- Does your written work contribute towards meeting your aims and objectives?
- Does your written work meet the Research Report assessment criteria?
- Have you been able to do everything you planned?
- If you have had to change your approach, is it still consistent with your objectives?
- Is your evaluation of information and data in sufficient depth?
- What further work do you still have to undertake?
- Are you still confident that you will meet your RAP deadline?

Your desired outcomes from the second meeting may include the following:

- Reassurance that your Research Report is progressing well
- You are confident that you are fulfilling the Research Report assessment criteria
- You can identify changes that you will make following your Mentor feedback
- You can identify possible improvements to the quality of your work to date
- You feel confident that you know what else is required of you to complete the RAP
- Realisation that you are able to meet your RAP timetable
- Reflection on your personal skills for your Skills and Learning Statement.
6.c.iii) The third meeting - the presentation

By the time you get to the third meeting, you should have completed your research and nearly finished writing your Research Report. You should provide a copy of your draft Research Report to your Mentor before the third meeting. This meeting includes a 15 minute PowerPoint presentation that you present to your Mentor and perhaps at the same time to other fellow students.

You will need to investigate how to prepare an effective presentation, using PowerPoint. A copy of your presentation must be submitted as part of your Skills and Learning Statement. You will also gain experience of giving a presentation to an audience and responding to questions.

Your Mentor may focus on the following issues in the third meeting:

- Is the content of the presentation consistent with the Research Report findings?
- How effective was the presentation? Did it make sense?
- Are there satisfactory links between the different parts of the project, from objectives through to findings and conclusions?
- Is the quality of the analysis and evaluation sufficient to meet the required standard?
- If you were to do the RAP again, what might you do differently?
- Given the feedback and questions, will you make any changes to your Research Report before it is submitted to Oxford Brookes University?

Your desired outcomes from the third meeting may include the following:

- You are confident that you have produced a good Research Report which meets the assessment criteria
- You can identify further improvements to the quality of your Research Report
- Reflection on your presentation skills for your Skills and Learning Statement
- You have the required presentation to include in your Skills and Learning Statement.

Following the third meeting you will finalise your Research Report and Skills and Learning Statement. You will submit online the completed Research and Analysis Project to Oxford Brookes University.

You will select your mentor from the drop-down list of Registered Mentors, containing your Mentor’s registered email address so that Oxford Brookes University can send an email confirmation request to your mentor confirming that they did undertake the mentoring of your RAP. The mentor confirmation request will be made shortly after your RAP submission and will normally be made to all mentors.
6.d) **Contribution to Skills and Learning Statement**

You are required to respond to four different questions in the preparation of your Skills and Learning Statement. Two of these are directly related to your meetings with your Mentor:

- 'What did you learn from the meetings with your Mentor, including the presentation that you gave to your Mentor?'
- 'How have you demonstrated your interpersonal and communication skills during the project work?'

To pass the Skills and Learning Statement you have to show your ability to reflect on judgments that you have made and / or actions that you have taken during your project work. You also have to provide evidence that you recognise your own strengths and weaknesses.

It is very important that you think carefully about what you want to achieve in each of the three meetings. It is equally important to reflect after each meeting on what happened during the meeting and how effective you were in meeting your meeting objectives. If you make a note after each meeting, or keep a personal diary of reflections, then you will have developed some content for possible later use in your Skills and Learning Statement.
7) RAP preparation guide

7.a) Introduction

The Oxford Brookes University Research and Analysis Project (RAP) is the final component of the Oxford Brookes University BSc (Hons) in Applied Accounting degree.

You have already demonstrated your undergraduate level abilities by passing the ACCA exams; the RAP provides you with the opportunity to demonstrate the remaining graduate level attributes necessary for the award of the BSc degree. Please read the RAP learning outcomes and assessment criteria carefully before you start your RAP work. This will help you understand what is expected of an ACCA student who wishes to submit a RAP to Oxford Brookes University.

You should understand that your research work and preparation of the RAP is covered by the Oxford Brookes University academic regulations. This includes the University’s regulations on cheating which can be found on the ACCA and OBU websites. If an ACCA student or member is found guilty of breaching these regulations this could lead to permanent expulsion from Oxford Brookes University and disciplinary action by ACCA.

In particular, your submitted RAP must be your own work and your research must have been undertaken specifically for the RAP. You cannot take a workplace research or consultancy report and adapt it for your RAP. Neither can you submit a piece of research work that has previously been submitted to another educational institution for a different academic award.

The RAP is very different to an ACCA written exam. You have many choices to make in order to produce a good quality RAP. You have to choose which organisation to study, what you want to find out, which information sources you will use and how to present your research findings. Each RAP is different and there is no ‘model’ answer to your project objectives. Your research findings may depend on how you collect and analyse information, and your findings may not be wholly definitive. Your conclusions may be unexpected or not what you might have anticipated before starting the RAP work. This is the nature of applied research.

In order to produce a successful RAP you have to evaluate and/or analyse information from a range of sources. This means creating some meaning of what you have found, or making a judgment or coming to a conclusion. If you only report the information that you have found or generated, you will not pass the RAP. The ability to evaluate and/or analyse information is a very important graduate attribute and the grade that you are awarded for your RAP will be significantly influenced by ‘how well’ you demonstrate your evaluative and/or analytical skills in your RAP.

You may be one of the many ACCA students whose overall class of BSc degree will not be directly affected by the grade awarded to your RAP (provided you pass). However, a good performance in the RAP will demonstrate to your family, friends, colleagues, tutors and employers that you are capable of undertaking good quality
research. If your ACCA average mark puts you in a position where achieving a high
grade in the RAP will gain you a higher class of degree, then you must aim for your
first project submission to be the highest quality research work of which you are
capable. You cannot resubmit a passed RAP and the RAP grade will be capped for a
resubmitted Research Report that originally failed.

Your RAP will focus on accounting and / or business issues within an organisation. It
is very important to remember that the reported financial performance of an
organisation – whether in the private or public sector – is the outcome of the
organisation’s business activities. A private sector company usually competes
against other companies to sell its goods and services and its success in doing so is
reflected in the company’s financial statements and financial performance indicators.
Therefore in order to explain why a company’s financial performance has changed,
you must look into the company’s business environment and identify those actions
taken by the company, its competitors, government etc. which have led to changes in
the company’s business performance. To understand change, you may need to look
outside of the organisation chosen for your RAP.

The remaining sections of the RAP Preparation Guide provide further guidance on
the preparation of your Research Report and your Skills and Learning Statement.
However, there some other general issues that you should think about before starting
your RAP work:

- The suggested RAP project topic areas are based on different aspects of the
  ACCA Qualification syllabus. The RAP is an opportunity for you to apply
  some of your learning from your ACCA exams. You may have to develop this
  learning in more depth to prepare a high quality RAP and this will enhance
  your knowledge and skills in accounting and business.
- You should consider your own strengths and weaknesses when considering
  what to do for your RAP. If you prefer financial accounting to management
  accounting, then would it be better to choose a RAP topic which is based on
  financial reporting? Or do you want to improve your knowledge and skills in
  your weak areas? If you want to use advanced statistical techniques, then do
  you really understand how to apply them and to explain the output in business
  terms?
- Your RAP must have a single organisation as its focus. However you do not
  have to work for an organisation in order to choose it for your RAP. If there
  are substantial external information sources for you to undertake a RAP then
  you may not need to contact individuals within your chosen organisation. If
  you are working for an organisation, then you may, if you wish, choose your
  own organisation as the basis for your RAP. However be sure that necessary
  internal information will be made available to you and can be included in your
  project report.
- Do not start your research work without having spent some time thinking
  about what you propose to do, how you propose to do it and when you
  propose to do it. Although Oxford Brookes University does not require you to
  submit an RAP outline for approval, we strongly recommend that you prepare
  a short outline for your RAP and a timetable within which you show when you
expect to complete the different phases of the research work and how you will meet the Oxford Brookes University RAP submission deadline. Be realistic about what information may be available to you, what you can achieve and how long it may take you to complete the RAP documents.

- You must be independent and unbiased when undertaking research. You may think very favourably about a company and/or its products. However, if you choose this company for your RAP you have an obligation to look at the range of differing views about the company that exists and to evaluate all of these views within your Research Report. You should not only use those information sources that support your own view of the company.

Please read all of the RAP information on this website before starting your RAP work. It is easier to make changes to your proposed project work before you have collected all of your information rather than to try to make significant changes when writing your Research Report and Skills and Learning Statement.

Finally, from time to time there are articles in the Student Accountant which will provide useful information and more guidance on submitting a successful project.

**7.3) Project topic areas and titles**

If you intend to submit a Research and Analysis Project (RAP) to Oxford Brookes University, Oxford Brookes University requires that you choose one of the following twenty approved project topic areas (detailed below) as the basis for your RAP.

1) An analysis and evaluation of an organisation’s budgetary control system and its links with performance management and decision making.

2) An evaluation of how the introduction of a new technology can assist an organisation in achieving its business objectives.

3) An assessment of the potential impact of an aspect of impending legislation on the operations and financial position of an organisation.

4) A review of the business management and accounting issues of environmental costs of an organisation.

5) An evaluation of the use of short term and long term Islamic financial instruments and their impact on the financial statements of an organisation.

6) A critical review of key factors or indicators in the motivation of employees in an organisation.

7) A critical evaluation of the restructuring of an organisation’s operational activities and the effect on the organisation’s financial performance.

8) An analysis and evaluation of the business and financial performance of an organisation over a three year period.
9) A critical evaluation of the planning and implementation of an information system in an organisation.

10) A review of the effectiveness of the use of costing techniques within an organisation.

11) An investigation into the financial and operational costs and benefits of the internal audit / internal review activities within an organisation.

12) An investigation into the possible effects of a proposed accounting standard on the financial statements and business activities of an organisation.

13) An evaluation of the contribution made by human resource activities to the attainment of business and financial objectives.

14) An appraisal of the business and financial objectives of a strategic investment decision made by an organisation and its impact on key stakeholders.

15) An analysis and evaluation of the management of an organisation’s working capital over a three year period and its impact on the organisation’s funding strategies.

16) A critical evaluation of the financial and operational risk management within an organisation.

17) Select an organisation that has been identified as having weak corporate governance structures within the past 5 years. Critically evaluate their corporate governance practices including an assessment of the origins of the corporate governance issue(s) and the organisation’s response.

18) A review of the marketing strategy of an organisation and its effectiveness.

19) An analysis and evaluation of the financial and operational consequences of a merger between two organisations or of the acquisition of one organisation by another.

20) Select an organisation that has been identified as having weak social responsibility practices within the past 5 years. Critically evaluate their social responsibility practices, including an assessment of the origins of the problem(s) and the organisation’s response and the impact of this on the organisation’s key stakeholders.

For topics 8 and 15, you should ensure you are using the most current 3 years financial statements available at the start of the submission period (if you are submitting for the first time or re-submitting on a new topic).

When resubmitting, it is not necessary to use the latest financial statements (see section 7.d.iv) provided you resubmit within any of the next 4 periods following your original submission. This ONLY applies if you are resubmitting on the same topic and organisation. If you have changed topic and/or organisation, you MUST use the latest financial statements (see section 7.d.iv).
Please also note that for topic 8 you are required to use a comparator.

**Topic 8 and 15 requirements: November 2017 (Period 35) and May 2018 (Period 36)**

All students submitting a project on topic 8 or topic 15 in November 2017 or May 2018 MUST use sector specific organisations, based on the Industry Classification Benchmark (ICB):


For period 35 and 36 these sectors are:-

**2713 Aerospace**

Manufacturers, assemblers and distributors of aircraft and aircraft parts primarily used in commercial or private air transport. Excludes manufacturers of communications satellites, which are classified under Telecommunications Equipment.

**3577 Food Products**

Food producers, including meatpacking, snacks, fruits, vegetables, dairy products and frozen seafood. Includes producers of pet food and manufacturers of dietary supplements, vitamins and related items. Excludes producers of fruit juices, tea, coffee, bottled water and other non-alcoholic beverages, which are classified under Soft Drinks.

**5753 Hotels**

Operators and managers of hotels, motels, lodges, resorts, spas and campgrounds.

These sectors will apply to students submitting for the first time or for students changing company and/or topic in November 2017 (Period 35) and May 2018 (Period 36).

The industry sectors will be updated by Oxford Brookes and published each year in June/July for the next two submission periods.

For all topics other than 8 and 15, please also note the requirement to base your project on recent organisational activity or processes rather than historical events. (For this purpose ‘historical’ refers to activity that took place more than the three full calendar years preceding the start of the current submission period.)

For example if you were proposing to submit a project in May 2018 for topic 19 the merger or acquisition would have to have taken place AFTER 1 JANUARY 2015.

The main focus of your project research must be an analysis/evaluation of the project topic area issues in the context of your chosen organisation.

There are two crucial aspects to ensure success in this project:
1) Your RAP must be focused on one organisation.

2) This analysis must be a business analysis not just a financial analysis.

You should combine the analysis/evaluation requirement of the RAP with the project topic area and with your chosen organisation to produce your Research and Analysis Project Title.

For example, if you have chosen an organisation called 'ABC Co' for your research work, then some possible Research and Analysis Project titles are as follows:

- An analysis of the key factors that influence the levels of motivation of staff within ABC Co. (Topic 6)
- An evaluation of the business and financial performance of ABC Co. between 1 January 2015 and 31 December 2017 (Topic 8)
- ABC Co: A case study for the evaluation of the use of different costing techniques in the pricing of consultancy services (Topic 10)
- A business and financial analysis of the entry of ABC Co. into the market for online postgraduate degree courses and the impact on teachers and learners (Topic 14)

Your actual choice of project topic area and organisation will depend on the access you have to internal and external sources of information about the organisation. This is discussed elsewhere in the RAP Preparation Guide.

7.b.i) Study of other project topic areas

Students have to remain within the listed topic areas and are not able to request to undertake a RAP based on a different topic.

7.c) Research Report

Before you start work on your Oxford Brookes University Research Report, you should read all of the information included in these pages. In particular it is important that you have a good understanding of, or have finalised, the following matters before you start your research work:

- What is expected of you in preparing your Research Report?
- How will your Research Report be assessed?
- Who will be your Mentor?
- How do you ensure that your Research Report submission reflects your full abilities?
- What is the link between the Research Report and the Skills and Learning Statement?
- How do you ensure that you do not breach the Oxford Brookes University regulations on cheating?

The purpose of the Research Report is to give you an opportunity to demonstrate a range of Technical and Professional Skills in:
- Understanding of accountancy/business models
- Application of accountancy/business models
- Evaluation of information, analysis and conclusions
- Presentation of project findings

and Graduate Skills in:

- Communication
- Information gathering and referencing
- Information technology which includes the use of a spreadsheet.

All of these make a significant contribution to the learning outcomes of the BSc (Hons) in Applied Accounting degree programme. You will demonstrate this range of skills by applying some of your previous ACCA learning in an approved project topic area to a specific, identified organisation. There is a maximum of 7,500 words for the Research Report.

In this section we provide some guidance on how you could proceed to undertake your project work. We also give a recommended structure for your Research Report which should ensure that you have provided sufficient evidence for Oxford Brookes University to come to a judgment in each of the assessment criteria for the Research Report.

The Oxford Brookes University recommendations are not the only way in which a Research Report could be undertaken. It is your decision as to how you manage your project work and produce your Research Report. However in doing so you must be aware of how your Research Report will be assessed. If you do not include content which is relevant to one or more of the Research Report assessment criteria then you risk not meeting the required standards. Similarly, if you include content that is not relevant, then you risk not providing sufficient evidence for Oxford Brookes University to assess your abilities under one or more of the assessment criteria.

There are a number of issues that you must consider before you start your Research Report as they could have a significant impact on both the way in which you develop your project objectives and research questions and how you conduct your research activities.
7.d) Getting to Grips with Research in your Research and Analysis Project

Reviewing the causes of failure after each submission period confirms that students have problems with the research process. This can be seen in students “reflections on the research process” mentioned in their skills and learning statements. “Research” is viewed as remote, the domain of academics rather than practitioners, surrounded by a certain mystique. For many students it is a new experience, unlike taking exams with which they are all too familiar.

In such circumstances it is perhaps not too surprising that many of you have some difficulty in getting started; the blank page also acts as a block, as some writers would confirm!

The results of these problems can best be understood by comparing and contrasting “good” projects with “weak” projects.

Good projects are characterised by:

- Specific and achievable report objectives;
- A logical structure to the research report, underpinned and guided by a clearly explained overall research approach;
- A systematic approach to information gathering, relevant to the topic issues in the organisation studied, and the report objectives;
- An analytical and evaluative approach to information gathered based on integrating and applying knowledge of relevant theories /concepts/models from accounting and business to meet the original research report objectives.

In sharp contrast, failed projects reveal:

- Either no objectives or objectives which are too general or unrealistic given the constraints;
- An absence of a clear statement of overall research approach and inappropriate report structure and content;
- Information gathering is haphazard, not appropriate to the issues in the organisation studied or research report objectives;
- Information gathered, including that derived from relevant academic theories /models etc. is described rather than applied to analyse and evaluate the issues in the organisation studied in order to draw conclusions and make recommendations relevant to the research report objectives.

Given that some of these problems exist, how can students learn to get to grips with research and thus improve their chances of success in their RAP?

7.d.i) Demystifying Research

A useful first step is to demystify research and the research process as it relates to your RAP.
In everyday use of language, to research means to investigate, to enquire, to look into, to explore, to find out. If you think of researching as investigating, then you would conduct some research if you were about to buy a car. This includes deciding on your requirements such as size, economy, reliability, the price range etc. You might study reviews of selected models in the motoring press to assist you in evaluating alternatives. Finally, after test-driving some of them you would buy the car, which best met your specification and which in your judgment represented the best overall “deal”.

There are some similarities between this everyday view of research as an investigative process, involving a number of stages or phases, and the RAP.

The RAP is an example of applied business research, with a focus on business problems and issues set in the context of a single organisation. The purpose of applied business research is to contribute to the solution of that problem or issue, or increase understanding of its significance. It may result in certain recommendations being made to an appropriate person in the organisation studied. There is a highly practical and problem solving aspect of such work, with some similarities to a consultancy project.

However, there is also an academic purpose underpinning the design of the RAP, namely to ensure that certain transferable or graduate skills are mastered, demonstrated by achieving a pass.

These skills include those of:

- Completing an independent research based project;
- Information gathering and referencing appropriately;
- Effective written and oral presentation;
- Using information technology;
- Problem solving, analysis and evaluation;
- Self-managed learning.

All of the above are assessed, primarily in the Research Report, while reflecting on the learning experience of completing the project is assessed through the completed Skills and Learning Statement, the second component of the RAP.

Applied business research requires the use of a systematic investigation process. The key word here is “systematic”, which implies that it is planned and methodical, in line with established research methods and takes account of other published work in the relevant field.

The practical implications for the student are that there must be a systematic approach to:

- Information gathering;
- Interpretation and analysis of information gathered; and
- An overall evaluation which provides either answers to, or increased understanding of, the original problem / issue studied.
7.d.ii) Understanding the importance of the overall research approach

In the published guidance on the RAP the requirement to “explain your overall research approach” causes some confusion among students. The further explanation that it is “the framework ... developed to meet your project objectives and answer your research questions” does not seem to clarify matters sufficiently either. So what exactly does it mean and why is it important?

It is best understood as the underlying structure which shapes and guides your research report. It links a statement of what it is you are trying to find out to an outline of the methods you have used to provide the required answers. It sets out a series of important parts of the research process. These, related to the RAP, are set out below.

a. The original problem or issue - defined by the approved topic you select - in the context of your chosen organisation.

b. The specific research questions and report objectives which you set and propose to answer or meet.

c. Reviewing relevant literature on accounting and business concepts/theories/models in order to determine which you will use, and their limitations, to develop your understanding of the issues in the context of your chosen organisation.

d. Methods of information gathering you use including a discussion of the limitations of your information gathering, and any ethical issues arising and how they were resolved.

e. The analysis and evaluation you conduct, based on the business/accounting techniques etc. applied to provide answers to your research questions and meet your stated report objectives.

f. Conclusions and any relevant recommendations of practical benefit arising from your report.

Although this explanation makes the whole research process seem orderly and sequential, in practice it is likely to be more tangled and disorganised. However, it is helpful to establish a plan of how to proceed before you begin.

Try to write a brief statement outlining your proposed approach before you commence your detailed information gathering that is after c. above and certainly before stage d. Then ask yourself some important questions:

- Will this approach enable me to answer the research questions and meet the report objectives I have set?
- If not, do I need to gather more information from a wider range of secondary sources, or conduct some primary research, or both?
• Or do I need to review and revise my research questions or project report objectives?

Once you are reasonably satisfied that you are on the right lines then you can proceed further with your investigation. Thinking clearly about your overall research approach and writing a clear statement about it will act as a guide through the research process which will shape and structure what you do and how you do it.

In addition, a clear statement about your overall research approach enables the marker to see that you have adopted a systematic and appropriate approach to meeting your report objectives.

7.d.iii) Understanding the RAP constraints – and being realistic!

This is a 7,500 word report, assessed against specific criteria, with a recommended report structure and content. Currently, there are 20 approved topic areas, which form the basis of your RAP. These are drawn from the ACCA qualification syllabus covering papers F1 to F9, and you will be familiar with them to some extent.

Once you have chosen a topic area, then your RAP must focus on one organisation, which again you will choose. For topics 8 and 15 there is a requirement for all students to use sector specific organisations, based on the Industry Classification Benchmark (ICB). The industry sectors for the next two submission periods are highlighted in this Information Pack and published on the ACCA website in June each year.

Your project research must be a business analysis and evaluation, not just a financial analysis, of the topic area issues in your chosen organisation. Your conclusions and any appropriate recommendations must answer the specific research questions and meet the project objectives you set. These are all constraints, which you must take fully into account in conducting your research and writing up your research report. The following suggestions should be helpful to you.

a. Set realistic, achievable research questions and report objectives. You are not producing a Masters or Doctoral dissertation - so limit yourself to what you can achieve within the constraints of the word count, structure and content of the research report. Many students do not do this, and produce either a long list of objectives – or else no objectives at all - both of which can lead to failure.
The criteria for effective objectives are sometimes defined as SMART objectives: that is:

Specific
Measurable
Achievable
Realistic and
Time bound

And it is just as well to think about these criteria in relation to the objectives you propose to set. Do discuss your proposed objectives with your mentor before you begin!

b. There is a recommended structure and content - so follow it, and take account of the suggested word count in each of the three sections.

The benefit of following the recommended structure and content is that it acts as a checklist and reflects the assessment criteria. Many students still continue to ignore the recommended structure and content, and substitute one of their own. While this is not a reason for failure in itself, it often leads to certain important requirements being omitted from the report, which is a cause of failure. Remember also that presentation is important, so check your report carefully for style, use of language, clarity of expression, appropriate use of tables, diagrams, graphics and appendices - and make sure you stick within the limit of 7,500 words!

c. The nature and type of information you need to gather will be determined by your choice of project topic area and the specific research questions and report objectives you set. Depending on the specific research project objectives you set in the topic area, all of the approved topics could be addressed using secondary sources of information only. There is no requirement to conduct primary research although in selecting your topic and organisation and setting your objectives you must consider whether or not you will need some primary information.

You do need to look at a wide range of information sources, including Internet sources. A common error is to rely far too much on a single source of information - e.g. company annual reports, without considering additional information sources, such as analysts’ reports, the financial press, consumer journals etc. for an alternative viewpoint.

You must consult academic sources in order to judge which accounting and business concepts, theories, models and techniques are likely to be of use, both in understanding related issues in your chosen organisation, and also in analysing and evaluating all the other information you have gathered.

A business relevant “model” in this context is a representation of part of either what may be termed as the business system or business processes. Its purpose is to
facilitate understanding, analysis and assessment of that part of the business system or business processes to which it relates. There are a variety of such models or tools, which can be used.

For example,

- A PEST model identifies those factors which shape and influence the business environment in which the organisation operates;
- A SWOT identifies the key issues emerging from an examination of the organisation's internal strengths and weaknesses in the context of the opportunities and threats which its business environment presents;
- PORTER'S 5 FORCES identifies those factors which determine the level of competition in the industry in which the organisation exists, and thus key aspects of the competitive environment which an organisation faces;
- The VALUE CHAIN model enables an organisation to analyse and assess its competitive strength.

A common fault here is to outline and describe a number of these models without discussing their limitations or applying them to increase understanding of relevant issues in the organisation and its business environment. Neither are they used in analysing and evaluating the information gathered in order to judge how well the original report objectives have been met. The lesson here is to use a smaller number of relevant theories/models etc. but to discuss their limitations and apply them both to evaluating the issues in the organisation studied and in explaining your findings and drawing conclusions related to your report objectives.

Remember also that a common cause of failure relates to failure in both analysis/evaluation and information gathering/referencing. This arises when a lot of information, not referenced in the text, is included in Section 3 of the report: Results, Analysis, Conclusions, and Recommendations.

For example, a detailed SWOT is listed without any referencing at all – there are no sources shown regarding any of the information presented. In some cases parts have been extracted from an annual report, in others from other sources, but none have been properly referenced in the text. When this occurs, you must realise that you are likely to be failed both in both the technical and professional skill of “analysis/evaluation” on the grounds that it is not possible to judge where the information used comes from and in the graduate skill of referencing.

Referencing is an important graduate skill. It acknowledges the work of others, thus avoiding plagiarism, and provides evidence of the extent of your reading. It also enables markers to check cited sources and evaluate your interpretation of them if required. You are required to reference information sources in your report, both in the text and in a comprehensive list of references.

d. If you do decide that you must conduct some primary research in your chosen organisation, then there are a number of additional points to watch:
You must obtain permission from a relevant senior person in that organisation. Students often experience difficulties in getting access to the information required from the organisation they select, so you need to clarify what you need and obtain the appropriate permission as soon as possible. **You are required to include a copy of the letter of authorisation and approval to undertake the primary research from the senior person in the organisation as an appendix to your submission**

- You must also explain the methods used, sample size and sampling strategy, and comment on the response rate
- Finally, you need to discuss the ethical issues involved in conducting your primary research and how you resolved them.

You should note that where questionnaires or interviews are used, then you must include a copy of the questionnaire used, a summary of responses, a list of interview questions plus details of interviewees and a summary of the main points in their responses in Appendices to your report.

You should then extract significant points for comment and as support for your analysis in the main body of your report. Remember also to be aware of the limitations of your information gathering in primary research. Given your likely sample size and response rate, and the word count limits of the RAP you can probably only draw tentative conclusions from your primary research. These constraints generally mean that a complex statistical methodology is not likely to be appropriate. Again this reinforces the need to set limited and realistic research report objectives at the outset of your research process.

e. Finally, and of great importance, is the need to remember that a major cause of failure stems from **insufficient analysis and evaluation of information gathered and presented**.

Students seem to have some problems with analysis and evaluation. Analysis implies a detailed study of the elements of a complex phenomenon in order to explain or interpret it more easily. For example, Topic Area 8 concerns “The Business and Financial Performance of an Organisation over a 3 year period”.

“Business and Financial Performance” is a complex phenomenon. It contains a number of elements such as market share, market growth, revenue growth, profitability, liquidity, productivity and other efficiency indicators. Such indicators may be quantitative or qualitative. Any study of business and financial performance over a 3-year period must of course take account of the business environment or context in which the organisation operates. This is why a situation analysis, such as a PEST or 5 C analysis can be of great help, but only if properly applied to the organisation in its business context. Aspects of financial performance may be highlighted by appropriate use of ratio analysis. However, any attempt to explain why these indicators have changed must be grounded in the business context which includes some consideration of actions by government, competitors and the organisation itself.
Evaluation is a process of forming judgments about something, in terms of its significance, size, quality or impact. It implies processes of measuring, appraising, estimating, and judging. In order to do this just looking at the organisations performance year on year is insufficient. It needs to be considered against the performance of similar organisations. Hence the use of comparator organisations, “benchmarking ” against the best in the industry, or using industry norms is required if one is to arrive at a more objective conclusion about performance – that is, establishing in relation to others performance, whether or not the performance of the organisation you have studied is judged as good or poor.

When considering performance, students also need to recognise that the judgments of different stakeholder groups are likely to be based on different criteria or indicators.

Shareholders will look at indicators related to capital growth and dividends;

Customers will tend to focus on a price/quality dimension –such as “value for money”;

Suppliers may be much more concerned with liquidity /longevity of a business relationship, and

Employees may be most concerned with those indicators related to increased security of employment and promotion opportunities, such as growth and liquidity etc.

Thus a perspective, which takes account of such different indicators and viewpoints, and includes both short and longer-term criteria, is likely to be helpful in evaluating performance. The actual perspective which is taken in this case will ultimately be determined by the specific objectives established for your research report.

The need to ensure that your report demonstrates the required analytical and evaluative skills will be important whatever your choice of topic area.

If you select the topic on motivation you will probably evaluate your findings against predictions originating from one or more of the motivational theories you have reviewed. Again, the important point here is that if your report demonstrates that you have applied appropriate analytical and evaluative techniques to the information you have gathered, which enables you to meet your report objectives, then you will meet the RAP requirements in this very important assessment area.

Do read carefully all the advice on how to approach your RAP in the Information Pack on the ACCA website, and pay particular attention to the defined assessment criteria. Completing your RAP can be a significant learning experience, and paying attention to the points outlined above should help you to succeed.
7.d.iv) Information gathering

Every Research Report requires information as the basis for analysis. Information sources can be categorised as either primary or secondary data. There is no requirement for you to collect primary data within your Research Report; it is wholly acceptable to undertake your Research Report using only secondary data. The difference between primary and secondary data is identified below.

**Primary data** is original data that has been collected by a researcher by whatever means appropriate in the answer of a specific research question. i.e. it has been collected specifically for the Research Report. Examples of primary data include questionnaires, interviews, e-mail contacts and surveys.

If you decide to collect primary data as part of your research work, then you should state and justify the following:

- The data collection techniques you intend to use e.g. questionnaires, interviews.
- Your sample size and an outline of your sampling strategy.
- The method you will use to select your sample and the likely response rate.

If you intend to collect primary data from staff within your chosen organisation you must obtain permission to do this from a senior member of staff within the organisation. You should do this as early as possible during your Research Report, since if you are denied access to your desired information sources you may have to reconsider how to meet your project objectives and research questions.

**Collecting and analysing primary data**

1. Some students have misunderstood what is meant by ‘primary data’. It is not their ‘main’ data, such as the company accounts used for Topic 8. It is data which doesn’t already exist and has to be collected to achieve the research objectives/answer the research questions of the RAP.

2. Many RAP topics, notably Topic 8, don’t require the collection and analysis of primary data. It is rare that primary data collection undertaken for Topic 8 enhances the analysis.

3. Some topics do require primary data collection, notably Topic 6, (unless relevant data already exists, such as employee satisfaction survey data). When primary data is required, it is important that the student’s overall ‘research approach’ is fully explained in the RAP, and the need for primary data in addition to, or instead of, secondary data is justified. The suggested structure for the RAP report is explained. It is stated that Part 1 of the report should include ‘an explanation of your overall research approach. This should provide the reader with an understanding of the overall framework that you developed to meet your research objectives and answer your research questions.’
(It is not expected in the BSc RAP that students develop a ‘research methodology’, or have a ‘research philosophy’, as would be expected in a postgraduate research project).

4. Some students declare an intention to test a hypothesis (possibly referred to as a positivist study); particular care is needed when marking a project with this approach as it sometimes leads to inappropriate or incorrect statistical analysis and an ultimately narrow and inadequate analysis.

5. The research approach must explain:
   - Why primary data is required, e.g. information on individual employee attitudes to motivation at work.
   - Who will be the sources of this primary data, e.g. employees, managers, company directors, etc., and why these are the required respondents.
   - How the student has secured access to these providers of primary data interviewing employees outside the gate of their place of work is unlikely to be satisfactory!.
   - The sampling strategy must be explained. Students should demonstrate awareness of probability and non-probability sampling, and the approach chosen should be appropriate. Whilst a statistical calculation of the required sample size isn’t expected, students should demonstrate awareness of the size of the population being studied, and of whether their sample size is likely to be representative. Saunders quotes the advice of The Economist (1997) that a minimum sample size of 30 for statistical analysis provides a useful rule of thumb.
   - Whilst the sampling strategy is critical for a questionnaire survey, it should also be considered when planning to collect data by interview. A small number of interviewees are acceptable, e.g. fewer than 10, but students should justify a small sample size, explain their selection process, and demonstrate that the interviewees are representative of the population from which they are drawn.

6. The design of a questionnaire, or of a set of interview questions, is of critical importance. The recommended structure for the RAP requires students to explain in Part 2 both the methods used to collect information and the accounting and/or business techniques to be used in the analysis. For those RAP topics like Topic 6 which rely mainly on primary data rather than secondary data, the questionnaire or interview design must clearly relate to one or more business models. Theory must be used to structure the questionnaire or interview, and should clearly influence the wording of the questions. Questionnaires adopting the Likert scale facilitate rigorous analysis, though a combination of closed and open questions can be acceptable. Students should take care not to use irrelevant questions (e.g. employee’s marital status) and seek to correlate their data (e.g. different age groups’ ratings of the importance of different product attributes in a marketing survey). A copy of a blank questionnaire or list of interview questions should be provided in the RAP appendices.
7. Analysis of questionnaire or interview responses should be systematic and comprehensive. The total number of responses should be clearly stated, and any analysis of percentages of responses should relate to the declared total. A quantitative analysis of the responses (% of responses to each question or to each element of the Likert scale) covering all of the questionnaire questions should be included in the body of the report or in the appendices. The analysis, and application of relevant theory, should cover all of the questionnaire or interview questions.

8. Throughout the RAP report, use of data from surveys of interviews should be properly referenced. Questionnaire results should be referenced as ‘author research survey, date’, or similar wording. Sources of interview data could be given their job title and interview date, name if not confidential, or some other form of anonymous but informative title (See RAP Information Pack, Appendix 3, Section 3.4 Personal Communication)

9. Whilst it is important to present the results of primary data collection in a detailed and informative way, using tables, charts and diagrams where appropriate, presentation isn’t analysis. To meet the analysis requirements of the RAP, the primary data must be critically evaluated using the business model(s) identified in Part 2 of the report (or other models if appropriate).

Also for primary data collection you are required to include a copy of the letter of authorisation and approval to undertake the primary research from the senior person in the organisation as an appendix to your submission.

Secondary data is data that has been collected by others for their own purposes, but which may be used by a researcher for his or her different purposes. Examples of secondary data include reference material, books, CD ROMs and financial statements. You should always evaluate the appropriateness and relevance of secondary data sources. Information included in internet sources may not be reliable from an academic perspective and may not be appropriate for use in your Research Report.

If you decide to use secondary data as part of your research work, you should state and justify your choice to do so. Where you use published secondary data you must provide precise references using the Harvard Referencing System. This is discussed in more detail in the following section.

You must retain all of the information that you collected during your project work until you have received official notification of your RAP grade from Oxford Brookes University. This includes any questionnaire responses, copies of financial statements, extracts from journals, reports, magazines etc. Oxford Brookes University may wish to ask you to provide additional evidence of your information gathering following the marking of your Research and Analysis project.

For your first submission or resubmission involving a new topic or organisation the programme requirement is that:
- **You must use** the last 3 years’ accounts available 90 days before the start of the submission period.

- **You may choose** to use the last 3 years’ accounts and any other information that becomes available at a later date.

<table>
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<th>Submission start - 1st of month</th>
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<tr>
<td>September 2017</td>
<td>November 2017</td>
<td>No, but you may do so</td>
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**7.d.v) Referencing of information sources and academic misconduct**

You are required to reference information sources in your Research Report. This is part of the graduate skills that you must demonstrate in preparing your Research Report. Referencing is essential for the following reasons:

- To acknowledge other people’s ideas.
- To allow the reader of your work to locate the cited references easily, and so evaluate your interpretation of those ideas.
- To avoid plagiarism (i.e. taking other people’s thoughts, ideas or writings and using them as though they are your own).
- To show evidence of the breadth and depth of your reading.

You should use the **Harvard Referencing System**, or an equivalent, for the referencing in your Research Report. This system and how you apply it to individual references in the text of your Research Report and the preparation of your 'List of References' at the end of your Research Report, is explained in the Oxford Brookes Business School guide to citing and referencing which can be found in Appendix 3.

You should read this document very carefully. You must comply with its requirements to demonstrate your graduate skills in information gathering and referencing. If you identify the correct reference for every source that you use, at the time that you first identify the source, then it will be straightforward to prepare your list of references when you complete your research work.

You may use sources that are originally in a language other than English, but these must be translated versions, the student should state this in the Research Report.
The student should also highlight any areas of difficulty found in translating such material and how the problems were overcome.

Mary Davis from Oxford Brookes international has created an on-line plagiarism test which you can use to see how well you understand about referencing and plagiarism before you tick the box to say that the work is your own and therefore not plagiarised.

Available at http://cw.routledge.com/textbooks/bailey/questions.asp?unit=1


7.d.vi) Research ethics

See also: http://www.brookes.ac.uk/Research/Research-ethics

Oxford Brookes University requires all students undertaking research to comply with the University’s Code of Practice 'Ethical Standards for Research involving Human Participants'. Before starting your Research Report you should consider the following questions:

Does your proposed research involve any of the following?

- Deception of participants,
- Financial inducements,
- Possible psychological stress,
- Access to confidential information,
- Any other special circumstances?
- If you have answered 'yes' to any of the issues identified above, how will you deal with these issues?

Are you likely to need to preserve participants’ anonymity and/or confidentiality? If you have answered 'yes', how do you intend to do this?

Even if your Research Report will only use secondary data sources and will not involve any interaction with staff within your chosen organisation, you should still read the University’s Code of Practice to ensure that you understand the possible ethical issues associated with undertaking research.

7.d.vii) Confidentiality and anonymity

In principle, Oxford Brookes University requires your Research Report to contain full details of the organisation that you have investigated in your research, the information sources that you used and the actual data that you collected. This provides reassurance to Oxford Brookes University about the originality and the genuineness of the information gathering and analysis in your Research Report.

If you intend to collect primary data from staff within your chosen organisation you must obtain permission to do this from a senior member of staff within the organisation. However, although you may gain such permission, the organisation
may request that your research findings remain confidential because of concerns over confidentiality and/or commercial sensitivity.

If you want your Research Report to be considered confidential, to satisfy the organisation who has sourced your data, then you must email acca@brookes.ac.uk and request permission. You should give the reasons behind your request and how you intend to resolve such issues in the preparation and presentation of your Research Report. In your request you will have to identify the organisation which is the focus of your Research Report.

Please note that it is not permissible to submit the project with data amended to try to disguise the organisation’s identity.

However it may be helpful to note that all Projects are confidential and are stored securely. They are not published and are seen only by a marker and moderator and sometimes by an external examiner.

7.d.viii) Information Technology

As part of your demonstration of graduate skills you have to show evidence of having accessed online information sources and having used a spreadsheet in preparing your Research Report.

It is important that you consider how you will meet this requirement in your initial planning for your Research Report. Your choice of information sources may be influenced by this requirement and you should carefully consider the possible impact on your project objectives and research questions.

You have to word process your Research Report document and this contributes partly towards meeting this requirement. However Oxford Brookes University also needs evidence of the use of a spreadsheet used to process data. For example, this could be done by using a spreadsheet to prepare financial ratios/performance indicators, you could also include the preparation of graphs/tables/pie charts from a database that records questionnaire findings. You MUST upload your Excel spreadsheet file (.xlsx or .xls) as an appendix. The spreadsheet MUST demonstrate use of appropriate formulae. (Screenshots or PDF files of a spreadsheet are NOT acceptable.)

As part of your Skills and Learning Statement, you may wish to reflect on how you have used your existing IT skills or how they have been improved by doing your project research work.

7.d.ix) Preparing your Research Report

Oxford Brookes University has prepared a process model which identifies the key activities and their timing in undertaking the Research Report. It also shows links to the meetings with your Mentor. You do not have to follow this approach but we stress the importance of preparing a plan for how you will undertake your research and prepare your Research Report by the deadline that you have set yourself.
The Research Report process model can be found in Appendix 5.

7.d.x) Ensuring the academic integrity of your project

The University requires that your project is all your own work. Specifically that you have not copied your work from any other student, textbook, journal or similar source, either in small or large amounts. Students are permitted to use small amounts of quoted text, which must be fully referenced, but must not copy large sections of text and pass this off as their own work. See Appendix 3 for more details.

The University recommends that student check their own work against standard databases, and has identified WriteCheck™ (http://www.writecheck.com) as a suitable product for formative checking as this does not permanently place the work in the database.

7.d.xi) Structure, word count and presentation

The word limit for your Research Report is 7,500 words. Oxford Brookes University recommends the following structure and approximate word distribution for your Research Report. We believe that this will allow you to demonstrate all of the required technical and professional skills, and graduate skills in sufficient depth.

The word limit includes everything from the start of the title page to the end of the conclusion. It is important to note that words included in tables, graphs and pictures within the body of the report are included in the word count. Appendices including financial statements and the list of references are not included in the word count. Your Title Page must include your ACCA number.

If your Research Report is not more than 7,000 words it will not pass.
The suggested structure for the Research Report is as follows:

TITLE PAGE

CONTENTS PAGE

PART 1 - Project objectives and overall research approach – approx. 1,000 words

The first part of your Research Report 'sets the scene'. It should include the following:

- The reasons for choosing your project topic area and choosing the particular organisation that was the focus of your research work
- What you wanted to find out in your research work. i.e. your project objectives and research questions
- An explanation of your overall research approach. This should provide the reader with an understanding of the overall framework that you developed to meet your project objectives and answer your research questions.

PART 2 - Information gathering and accounting / business techniques – approx. 2,000 words

The second part of your Research Report should provide more detail about (i) the information that you have gathered and (ii) the accounting and business techniques you have chosen to apply to this information. It should include the following:

- The sources of information from which you have obtained relevant data
- A description of the methods used to collect information, including online access
- A discussion of the limitations of your information gathering
- Identification of any ethical issues that arose during your information gathering and how they were resolved
- An explanation of the accounting and / or business techniques you have used, including a discussion of their limitations.

PART 3 - Results, analysis, conclusions and recommendations – approx. 4,500 words

The third part of your Research Report should provide a detailed account of what you have found from the application of your chosen accounting and business techniques to the information that you have gathered. It should include:

- A description of the results you have obtained and any limitations
- Presentation of your results in an appropriate form e.g. tables, graphs, pie charts
- A critical analysis / evaluation of your results which includes an explanation of your significant findings
- Your conclusions about your research findings and how well you have met your project objectives and research questions
- If appropriate, recommendations on specific courses of action to identified individuals within your chosen organisation.
You must also include:

A LIST OF REFERENCES
APPENDICES

Word count and appendices
You must stay within the specified maximum word count. Oxford Brookes University reserves the right to fail Research Reports which contain more than the maximum 7,500 words. You will be asked to declare the word count of your project on the title page of your RAP.

The 7,500 word limit includes everything from the start of the title page, the table of contents, to the end of the conclusions; it does not however include the List of References and the Appendices. It does include all words in tables, graphs and pictures.

If you choose approved topic area 8 ‘The business and financial performance of an organisation over a three year period’ then it is likely that you will use the published financial statements of the organisation as an information source. You must include appropriate extracts from the organisation’s financial statements as an appendix. However, these extracts are not included in the word count.

You should use appendices only for supporting data and information. You should not include written text that properly belongs in the main body of your Research Report. You should keep the number of appendices as low as possible and no more than 8 sides excluding any extracts from financial statements.

Penalties for exceeding the word limit
The recommended rule of Oxford Brookes University is that only the parts of the submission within the word limit will be marked, and the rest will be ignored.

Presentation
Your Research Report must be word processed using A4 size pages. You should use black text on a white background. Avoid background graphics or pictures behind the text and remember that italics and heavy bold type are less easy to read.

You should use an appropriate standard business font such as Arial with a font size of 11 or 12. You may use a larger font size for section headings. We recommend a maximum of 1.5 line spacing. When using a spelling and grammar checker, be careful to ensure that you do not unintentionally change the meaning of your text.

Oxford Brookes University does not wish to prescribe all of the different aspects of presenting your Research Report and you should identify best practice in business report writing as part of your information gathering activities.
7.e) **Skills and Learning Statement**

The Skills and Learning Statement (SLS) is the opportunity for you to demonstrate that you have developed the key ‘graduate’ skills of self-reflection and communication. You will provide evidence of self-reflection by answering a number of questions. Your communication skills will be developed through the preparation and delivery of a presentation to your Mentor. You will submit a copy of the PowerPoint presentation that you used in your presentation to your Mentor as evidence of skills development.

**Your SLS must be based on the following four questions:**

1. Reflect on what you have learnt from the meetings with your Mentor, including the presentation that you gave to your Mentor?

2. To what extent do you think you have achieved the RAP research objectives you set?

3. How have you demonstrated your interpersonal and communication skills during the project work?

4. Reflect on how undertaking the RAP helped you in your accountancy studies and/or current employment role?

**What do we mean by reflection?**

Self-reflection, or critical reflection as it may also be called, is a key academic and professional skill. Reflection requires you to review and evaluate the experiences you have had and the learning you have acquired. You should note the emphasis on evaluation. Your Skills and Learning Statement should not be a description of what you did – it must be an evaluation of your experiences of doing your project work. You must try to make some meaning of what you have experienced, and make a judgment of how well you have achieved your objectives, and come to a conclusion about the value of undertaking your RAP.

Your evaluation should be honest. There is no model answer or right answer to any of these four questions. Not all your experiences will necessarily be positive, as things may not always go to plan or happen in the way that you might want them. Your evaluation should reflect on what actually happened, not an idealised version of what you might want Oxford Brookes University to think did happen. We know that applied research can be messy and unsatisfying at times, though we strongly believe that what you learn from doing this research will be valuable to you. We hope this will be reflected in your Skills and Learning Statement.

**Preparing your SLS answers**

An important aspect of study or working life is to actively evaluate your own performance and to identify your own personal development needs. Have you achieved what you intended to achieve? If not, then why not and what do you need
to do better in the future? You may have to work with others to achieve your work or study objectives and your ability to make the best use of your resources - and to communicate effectively - are important personal attributes. Your ACCA education will give you knowledge of accountancy and business, and undertaking research will enhance your practical skills. What have been the benefits for you of doing the RAP?

By answering the SLS questions you will gain some important personal insight into these issues. Although there are four questions with a total word limit of 2,000 words, you do not have to write exactly 500 words to answer each of the four questions. You may find that you want to write more about one or two particular questions. You may write between 350 and 650 words on each question within the total word limit of 2,000 words.

**SLS Assessment**

Your Skills and Learning Statement will be assessed Pass or Fail; it will not be given a grade. However you should give it equal importance to the Research Report since you must pass the SLS in order to pass the Research and Analysis Project overall.

To pass the 'self-reflection' component of the SLS, you have to make a reasonable attempt to address all of the four SLS questions. If you do not, then you will not pass the SLS. You must demonstrate your ability to reflect on the judgments that you have made and the actions that you have taken while undertaking your RAP work. We want to see you provide evidence that you recognise your strengths and weaknesses. If you only provide a description of what happened while you were doing your RAP, then you will not pass the SLS.

**Sources of SLS evidence**

When you plan your project research work you should also plan to collect evidence to contribute to your Skills and Learning Statement, so that some of your self-reflection will ‘fall out’ of the activities undertaken for your Research Report. One important set of activities will be the three meetings with your Mentor. If you think about what happened in each of these meetings soon after they have taken place and record your thoughts, then you will be well on the way to writing your responses to two of the four questions.

Other sources of evidence could include meetings with individuals who you may interview as part of your project research or conversations / correspondence that you may have during your information gathering. You should think of every aspect of your project research work and how this may provide evidence for you to write your Skills and Learning Statement.
Communication skills

You will give a presentation on your Research Report to your Mentor in your final meeting. The preparation of this presentation will further develop your ability to present the concepts and findings of an accounting/business research report to an audience. As evidence of this you must submit a copy of your presentation in your Skills and Learning Statement.

There are many sources of advice (online and hard copy) on how to prepare an effective presentation and we recommend that you follow best practice.

It is possible that your Mentor may comment on the quality of your presentation and suggest that improvements would be possible. If you wish to revise your presentation after the meeting with your Mentor, then that is acceptable to Oxford Brookes University. You should include a reference to this process and what you learned in your response to the first SLS question.

7.f) Presentations and slides

The SLS is also made up of two parts, one being a reflective statement covering four specific questions and the other a requirement to give a fifteen minute presentation containing 10-20 slides to the student’s mentor and provide evidence of this presentation.

The mentor will be asked to confirm that the presentation has taken place effectively and Oxford Brookes University will also require evidence to be submitted with the RAP. This evidence will consist of copies of slides used in the presentation. The presentation slides should ideally be in Powerpoint format.

Content and presentation of the slides

- They must be interesting, clear and easy to read.
- Graphs, pictures and charts may be included in addition to text.
- The presentation should start with a clear opening slide with the title of the presentation and your ACCA number.
- The slides should be designed to support the verbal presentation and should summarise the research report (including its conclusions and recommendations).

The markers and moderators are very experienced at being the recipients of presentations and so can easily make a judgement as to the likelihood of the slides being reasonably presented during a 15 minute presentation. It is not just the number of slides, it is also the content.

SO REMEMBER –

- The presentation should last 15 minutes
- It should be about your topic not the process of writing the report
• The presentation should summarise the research report (including its conclusions and recommendations).
• The slides should SUPPORT your presentation
• The slides should be interesting and clearly understandable

7.g) Exemplars

A sample of exemplars can now be accessed on our website.

http://www.brookes.ac.uk/business/undergraduate/acca/

These exemplars have been chosen as they are all examples of good practice. We have sought to anonymise them by removing references to the author, the company the project is on and any references they have used. Topic 8 is the most popular topic chosen by students, therefore we have reflected in the selection of Research and Analysis projects.
8) Submission periods

The next two RAP submission periods, relevant deadlines and the dates on which RAP grades and BSc degree results will be released are as follows:

**Period 35: fee £300 (subject to approval)**

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Latest date for completion of ACCA Fundamental level papers</td>
<td>June 2017</td>
</tr>
<tr>
<td>Latest date for completing Ethics module</td>
<td>27th September 2017</td>
</tr>
<tr>
<td>Mentor must have completed training by*</td>
<td>30th September 2017</td>
</tr>
<tr>
<td>Earliest receipt of project at OBU</td>
<td>1st November 2017</td>
</tr>
<tr>
<td>Latest receipt of project at OBU</td>
<td>15th November 2017</td>
</tr>
<tr>
<td>BSc degree results release</td>
<td>21st March 2018</td>
</tr>
</tbody>
</table>

**Period 36: fee £300 (subject to approval)**

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Latest date for completion of ACCA Fundamental level papers</td>
<td>December 2017</td>
</tr>
<tr>
<td>Latest date for completing Ethics module</td>
<td>28th March 2018</td>
</tr>
<tr>
<td>Mentor must have completed training by*</td>
<td>31st March 2018</td>
</tr>
<tr>
<td>Earliest receipt of project at OBU</td>
<td>1st May 2018</td>
</tr>
<tr>
<td>Latest receipt of project at OBU</td>
<td>16th May 2018</td>
</tr>
<tr>
<td>BSc degree results release</td>
<td>19th September 2018</td>
</tr>
</tbody>
</table>

*i.e. mentor must have successfully completed the Oxford Brookes University mentoring course and be listed on the database as a registered mentor.

**There will be an increased submission fee of £600 where a student’s earlier submission has been found to have involved certain types of academic misconduct.**

Please note that projects must be submitted online at the Oxford Brookes University website by the date of latest submission.

http://www.obusubmissions.co.uk

Online submission can only be accessed during the submission period.

After this date, the online submission facility will close and you will have to wait until the next session before you can submit.
8.a) Submission

When logging on to submit, you will be required to complete the online registration form, [Note: registration can take up to 15 minutes] and there will also be a checklist for you to complete before your project is uploaded. The checklist can also be found on the website under ‘related documents’ and in this pack under Appendix 9. Please note that you do not have to upload the checklist. It is for students’ information only.

All projects submitted will be processed through TURNITIN. For more details on this, please visit:

http://www.brookes.ac.uk/virtual-gateway-for-staff/what-is-turnitin-

8.b) File size limits

Please ensure that all of the files you want to upload and submit online are less than 10MB. Please ensure that the Word document containing the answers to the four SLS questions is less than 250Kb. Your presentation slides should be uploaded separately, preferably as a PowerPoint document.

- The Research Report should be a Word document.
- The Reference list should be a Word document.
- Any financial statements can be uploaded as pdf documents in the Appendices.
- While your presentation slides should be uploaded as a PowerPoint document, the rest of your SLS should be a Word document.
- Any supporting spreadsheets MUST be uploaded as Excel documents in the Appendices.

[Please note that you cannot submit zip files.]

8.c) Fee

You are required to pay a project submission fee to Oxford Brookes University with any project submission. Please see above for details. This fee is subject to increase in subsequent submission periods.

The fee should be paid online when uploading your project. Should you experience any difficulties with the online payment facility, or you are unable to pay in this way, please contact acca@brookes.ac.uk. Please note that no RAP will be marked without a submission fee being received.

8.d) Prizes

All BSc in Applied Accounting students are eligible for one prize at each Research and Analysis project submission session. The prizes awarded at alternative sessions are:
- **Matthew Sykes memorial prize** - £150 for best Research and Analysis project in a submission period
- **Simon Williams prize** - £150 for best Research and Analysis project in a submission period.

The best Research and Analysis projects are put forward by the project markers, reviewed by the Programme Lead and the final decision and approval is made by the Project External Examiner.

Where possible, presentation of the prize takes place at the graduation ceremony which the prize-winning student attends.

### 8.e) Bursaries

The programme has recently introduced a bursary fund for students in difficult financial circumstances. The bursary will cover the submission fee for a first time submission of a Research & Analysis Project to the University.

To apply for a bursary, students are required to submit a 1500 word statement on the expected benefits they might gain from undertaking the Research and Analysis Project and how they anticipate that having the degree will enable them to make a greater contribution to their society. Students will also need to demonstrate why they need financial support.

Students are required to submit two letters of recommendation with their application. Letters of recommendation should ideally be from a professional person e.g. line manager, tutor, senior colleague. Where appropriate, these should be on official letterhead. Letters from family members, friends or relatives are not acceptable.

There are a maximum of five bursaries available per submission period to cover the Research & Analysis Project fee and these will be awarded to deserving cases at the discretion of the awarding panel. Please submit your application to acca@brookes.ac.uk by 1 January 2018 for the May 2018 submission period and by 1 July 2018 for the November 2018 submission period.

An application form and checklist is included in Appendix 10 of the Information Pack. This form must be submitted with all bursary applications. There is no appeals process for applicants who are not awarded a bursary.

### 8.f) Oxford Brookes University policies and procedures

#### 8.f.i) Equal opportunities


Please visit the Oxford Brookes University website above for details of the equal opportunities policy. If you have special requirements for completing the Oxford
Brookes University Research and Analysis Project you should contact the ACCA office at Oxford Brookes University.

8.f.ii) Academic Appeals, Student Conduct, Student Complaints

http://www.brookes.ac.uk/students/your-studies/student-disputes/

Please visit the Oxford Brookes University website above for details of the student dispute policy.

Please note that a formal appeal to the University can only be made against the decision of an Examination Board so this only applies to students who have submitted a Research & Analysis Project to us.

Students who have not submitted a Research & Analysis Project can make a formal complaint to the University.

Please note that students registered for the BSc in Applied Accounting (i.e. opted-in students) do not have access to Brookes Union (i.e. the University's Students Union). This is because students are registered but not enrolled. If you wish to make a complaint, you must submit the form within 2 months of the issue that the complaint centres on.

8.f.iii) Academic Misconduct

As a student who prepares and submits a Research and Analysis Project, you are subject to the Oxford Brookes University academic regulations, including those on academic misconduct. The details of the regulations can be viewed on the Oxford Brookes University website.

http://www.brookes.ac.uk/regulations/current/appeals-complaints-and-conduct/c1-1/

Please also see:

http://www.brookes.ac.uk/regulations/current/core/a3/a3-13/
9) Oxford Brookes University contact details

If you have an enquiry concerning the BSc degree in general, or the Research and Analysis Project please read the information above first. If you require further guidance and support then please contact the ACCA office at Oxford Brookes University.

ACCA Office
Oxford Brookes Business School
Oxford Brookes University
Gipsy Lane
Headington
Oxford
OX3 0BP
United Kingdom

Email: acca@brookes.ac.uk

Tel: +44 (0) 1865 485702

Twitter: @OBU_ACCA_BSc

Facebook: https://www.facebook.com/OBU.ACCA.BSc.Applied.Accounting/
10) Frequently Asked Questions

Am I eligible for the programme?

See Section 2.

Why have you introduced the requirement to have passed all ACCA Fundamentals level papers at least two months prior to the start of the submission period in which the student is seeking to submit?

Due to the move to four ACCA examination sessions for Fundamentals level papers we now require students to complete their Fundamentals level papers at least 2 months prior to the submission period so that they have sufficient time to prepare their RAP submission. For example, a student who undertakes an ACCA examination in September 2017 will receive their results in October 2017 and will NOT be able to submit their RAP in November 2017. They WILL be eligible to submit in May 2018 if they have passed all papers and fulfill the other eligibility criteria as previously specified in section 2.

How do I get help in preparing for the project?

Many ACCA learning providers also offer tuition for this project. There are also project guides to the Research and Analysis Project published by BPP and Kaplan.

Where can I find a learning provider?

Please visit the ACCA website at: http://www.accaglobal.com/gb/en/learning-provider/approved-learning-partner.html

and click on ‘Search for a Tuition Provider’ on the left hand side of the screen.

Is the BSc (Hons) in Applied Accounting recognised in the country in which I live?

The BSc (Hons) in Applied Accounting is equivalent to any undergraduate Honours degree undertaken at a UK university and is recognised by the Quality Assurance Agency for Higher Education (QAA). You will have to ask your own higher education authority if the BSc is recognised in your own country.

Can you provide me with my Grade Point Average?

The BSc in Applied Accounting programme does not currently operate a GPA system. The programme is considering implementing the GPA system alongside the current UK degree classification, subject to agreement with ACCA. The University has launched its GPA system for on-campus programmes which started in 2013.
How many credits is the degree worth?

The degree is worth 360 University credits or 180 European Credit Transfer System credits. The University is unable to issue credit hours as it is not a taught programme.

Can you provide me with a personal or academic reference?

As the programme is a distance learning course, we are unable to provide academic or personal references. However, we are able to provide award confirmation letters and/or transcripts.

How do I request an award confirmation letter/transcript?

Transcripts can only be ordered by graduates of the BSc programme, who have successfully completed the degree. Transcripts and award confirmation letters can be ordered through our on-line shop at:

http://shop.brookes.ac.uk/browse/product.asp?catid=196&modid=1&compid=1

There is a £15 charge for letters and transcripts. If you wish to have a letter/transcript sent to an address other than the one you registered with, you must provide a scanned copy of your passport/photo ID. It is our aim to respond to all such requests within 10 working days.

How long will it take for my documents to arrive?

The Royal Mail advises that it will take 5-7 working days for International recorded delivery. However, some countries have slower postal systems and posted items can take considerably longer to arrive. Further information can be obtained from your local postal provider. If you wish us to send your documents by courier, this can also be ordered at the “online shop”.

How can I apply for mitigating circumstances?

If you wish to apply for an extension on the grounds of mitigating circumstances, you must do so before your 10 year eligibility period expires. See also Appendix 7

Where and when will my graduation ceremony be?

You will be invited to attend a regional graduation ceremony by Oxford Brookes University. We will contact you about your ceremony following your award.

Will I be given my degree certificate at my graduation ceremony?
No, it will be posted to you within three months of your award. All queries regarding certificates should be sent to: certificates@brookes.ac.uk

Is it possible to submit a project without completing the Professional Ethics Module or the new Ethics and Professional Skills module or all of the ACCA Fundamental papers (including exemptions)?

No.

Who can be my mentor?

See Section 6 Project Mentoring.

Do I need to read the information Pack?

Yes. The Information Pack contains the list of topic titles, guidance on writing your project, referencing etc.

When can I submit a project?

There are two submission periods each year, one in May and one in November.

How do I submit my project?

You will need to go to: www.obusubmissions.co.uk

You should then click on “not yet registered” and enter your details. Your login details are not the same as your myACCA login details. Please keep your log-in details safe, as you will need to use them again when you access your results.

I've lost my password, what should I do?

Please e-mail us at: acca@brookes.ac.uk with your ACCA number, full name and date of birth. Please remember that your password is case sensitive.

How can I pay?

You pay on-line, when you submit your project. Payment can be made using a credit or debit card. If you do not have a credit or debit card, you can send us a banker’s draft. Please contact us at: acca@brookes.ac.uk for further details.

I am unsure on how to reference properly, what should I do?
See Appendix 3.
You may wish to refer to these websites for further information:

http://www.brookes.ac.uk/library/skill/skill1d.html

I failed in my last project submission. Which sections do I need to resubmit?

See Section 5c.
Appendix 1 – RAP assessment criteria

<table>
<thead>
<tr>
<th>Research Project</th>
<th>Pass - Grade A</th>
<th>Pass - Grade B</th>
<th>Pass - Grade C</th>
<th>Fail - Grade F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Understanding of accountancy / business models</td>
<td>Insightful and critical application of models to the project topic.</td>
<td>Mostly correct application of theory to the project topic.</td>
<td>Some application of theory, but lacking a coherent approach.</td>
<td>Poor use of theory / models and confused understanding of application.</td>
</tr>
<tr>
<td>Application of accountancy / business models</td>
<td>High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.</td>
<td>Strength shown in some areas of critical review of the information. Good evaluation of information.</td>
<td>Some analysis but a tendency towards description rather than analysis and evaluation.</td>
<td>Descriptive and lacking in analysis. Inaccuracies. Little or no critical evaluation.</td>
</tr>
<tr>
<td>Evaluation of information, analysis and conclusions</td>
<td>Can engage reader in a professional manner and produce a relevant and coherent project report with appropriate structure.</td>
<td>Can communicate effectively in a format appropriate to the report. Clear and concise manner with all relevant information.</td>
<td>Some communication is effective. Can report practical applications in a structured way.</td>
<td>Communication is only partially effective and project is poorly structured.</td>
</tr>
<tr>
<td>Presentation of project findings</td>
<td>Language mostly fluent. Grammar and spelling mainly accurate.</td>
<td>Meaning often unclear. Grammar and / or spelling contain frequent errors.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduate Skills</td>
<td>Competent</td>
<td>Not competent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communication</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information gathering and referencing</td>
<td>Clear evidence of a range of relevant information sources. Clear evidence of correct referencing methodology.</td>
<td>Very few and / or irrelevant information sources used. Referencing is mostly absent or unsystematic.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information technology</td>
<td>Shows clear evidence of having accessed online information sources and having used a spreadsheet (which incorporates and clearly demonstrates use of appropriate formulae) Shows clear evidence of use of other relevant software in preparing the project report.</td>
<td>Little evidence of use of IT during preparation of project. Little online access, no evidence of spreadsheet or little evidence of use of appropriate formulae in spreadsheet. Little or no evidence of using other relevant software in preparing the project.</td>
<td></td>
<td></td>
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<tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>Skills and Learning Statement</td>
<td>Competent</td>
<td>Not competent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-reflection</td>
<td>Makes a reasonable attempt to address all four questions. (see below *) Shows ability to reflect on judgements made / actions taken during project work. Evidence of recognising own strengths and weaknesses</td>
<td>Overly focused on only one or two questions. (see below *) Emphasis on description of events, little evaluation of self-development etc. Little discussion of own strengths and weaknesses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communication skills</td>
<td>A copy of the presentation to the Mentor is included. The presentation should summarise the research report (including its conclusions and recommendations). The presentation should consist of 10-20 slides which are capable of being delivered in 15 minutes at an acceptable pace. Presentation has appropriate structure and the content is clearly linked to project report findings.</td>
<td>A copy of the presentation to the Mentor has not been included. The presentation does not summarise the research report (or it does not include its conclusions and recommendations). The presentation does not consist of 10-20 slides or is not capable of being delivered in 15 minutes at an acceptable pace. Presentation is poorly structured and / or content is not relevant to project report findings.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In the SLS, the student will be asked to reflect on the following four questions.

1. Reflect on what you have learnt from the meetings with your Mentor, including the presentation that you gave to your Mentor?
2. To what extent do you think you have achieved the RAP research objectives you set?
3. How have you demonstrated your interpersonal and communication skills during the project work?
4. Reflect on how undertaking the RAP helped you in your accountancy studies and/or current employment role?
Appendix 2 – Notes to help your Mentor

PLEASE GIVE THESE THREE PAGES TO YOUR MENTOR

Thank you for agreeing to be a mentor for this programme. The notes below outline what the student will expect of you and what Oxford Brookes University would like you to do to help the student towards obtaining the Oxford Brookes University BSc (Hons) Applied Accounting degree.

If you are not on our Registered Mentors list and you wish to mentor a student for period 35 you must be registered before 30 September 2017, i.e. have paid the stated fee and undertaken and passed the required training You will then be placed on the Registered Mentors database – if you do not do so your Mentees will not be able to submit their RAP in period 35. Similarly the deadline for registering as a mentor for period 36 submissions is 31 March 2018.

Please note that each mentor is limited to a maximum of 50 mentees per submission period. Additionally, if you qualify as being a mentor by virtue of being a senior colleague (e.g. line manager) of your mentee you will only be allowed to mentor a maximum of 5 mentees per submission period.

You should be interested in the progress of the Project but you are not expected to be a tutor. You would normally listen to the student’s plans and may ask questions to help them reflect. If you can help the student think clearly about what they intend to do, then it will be an enormous help to them.

The student will need to have at least three meetings with you and what the student has to do in these three meetings is detailed on the next page.

Attached, also, is a page of suggested questions that you could ask - and some questions that you would not normally be expected to answer.

You do not need to have expert knowledge of the field of the student's research or in research methods. You should not expect to give the student direction on the content of the Project, relevant references or the design of the research.

You are not the student's assessor but Oxford Brookes would like confirmation that you participated in three meetings with him/her, that the student provided a satisfactory progress update, and gave a presentation that you observed. This confirmation will also require you to confirm the capacity in which you qualify to act as a mentor, i.e. whether you are employer, manager, tutor or ACCA member.

We would also like some confirmation that the Project is the student’s own work. We will email all mentors with a mentor confirmation request asking you to certify that you were their Mentor. This email mentor confirmation request will normally be sent to you shortly after students have submitted their RAP. Details of where to send your mentor confirmation will be contained within the email from Oxford Brookes University. We would very much appreciate if you were able to respond to the emailed confirmation request.
Meetings with your mentor

The minimum requirement is to hold at least three meetings with your mentor, each of which should normally be at least half an hour long and should follow the framework set out below.

Meeting 1 - at the outset

To prepare for this you should have some proposals on the choice of topic, for your Research and Analysis Report and have embarked on preliminary investigation into the research areas and methods you may want to use. You should therefore take from this meeting a clear proposal of your choice of topic, research method and draft aims and objectives for your Report.

Meeting 2 - midway through your report

At this stage you should have completed the gathering of information for your Report and have some initial views as to your findings. An interim update on your progress in the form of a word-processed document should be presented to your mentor. This will then provide the framework for your discussion at this meeting.

Meeting 3 - towards completion of your report

You are required to prepare and deliver a fifteen minute presentation on your Research Report to your mentor, and if applicable your peer group (see option below). You should use appropriate presentation techniques in conjunction with your talk. You should be prepared to answer questions and provide explanations when requested.

Your mentor will be asked to provide confirmation that the three meetings took place in accordance with the guidelines above.

If it becomes necessary for whatever reason to change your mentor part way through the above framework, you will have to start again at Meeting 1 to allow your new mentor to verify your participation in all three meetings.

You may, if your mentor is happy to participate, arrange for further appointments in addition to the three compulsory meetings outlined in the above framework.

NB: It may be useful for you to keep a personal diary of reflections on your meetings to help you when writing up your Key Skills Statement.

Peer Group Presentation Option

Where your mentor is working with more than one student, presentations in Meeting 3 can take place in a group. However, Meetings 1 and 2 must only involve the mentor and individual student. This will enable you to deliver your presentation to an audience, receive feedback from your peers and in turn, critically review the work of others.

NB: The Research and Analysis Report must nevertheless be the work of the individual student and should not be carried out in a group. See the Oxford Brookes University Cheating Statement for more information on regulations regarding plagiarism, syndication and other forms of cheating.
## Example questions for student/mentor meetings

<table>
<thead>
<tr>
<th>MENTOR</th>
<th>STUDENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questions a mentor might want to ask a student as they progress through the research, preparation and presentation of their Research and Analysis Report and Key Skills Statement</td>
<td>Questions a student might want to ask their mentor as they progress through the research, preparation and presentation of their Research and Analysis Report and Key Skills Statement</td>
</tr>
</tbody>
</table>

### 1\(^{st}\) MEETING - PLANNING

<table>
<thead>
<tr>
<th>What is your Report going to be about?</th>
<th>I have considered the following alternatives - can I talk them through with you?</th>
</tr>
</thead>
<tbody>
<tr>
<td>How do you plan to do the Report?</td>
<td>This is my plan what do you think?</td>
</tr>
<tr>
<td>Why are you doing it in this way?</td>
<td></td>
</tr>
<tr>
<td>What problems do you envisage?</td>
<td></td>
</tr>
</tbody>
</table>

### 2\(^{nd}\) MEETING - PROGRESS UPDATE

<table>
<thead>
<tr>
<th>What difficulties have you had?</th>
<th>I have had this problem. Could you offer some advice?</th>
</tr>
</thead>
<tbody>
<tr>
<td>How will you/have you overcome them?</td>
<td></td>
</tr>
<tr>
<td>What are you going to do next?</td>
<td></td>
</tr>
<tr>
<td>Are you on schedule/do you need to reschedule?</td>
<td></td>
</tr>
</tbody>
</table>

### 3\(^{rd}\) MEETING – REVIEW

<table>
<thead>
<tr>
<th>What went well/badly?</th>
<th>What went well/badly?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the Report meet its objectives?</td>
<td></td>
</tr>
<tr>
<td>Does it make sense?</td>
<td></td>
</tr>
</tbody>
</table>

Questions a student should **not** expect their mentor to provide the answers to

| What do I have to do to pass?                                       |                                                                                  |
| What do I do next?                                                  |                                                                                  |
| What shall I read on this topic?                                    |                                                                                  |
| What do you know about this topic?                                  |                                                                                  |
| Will you structure my project for me?                               |                                                                                  |
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.

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](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.xxxxxxx.org](http://www.xxxxxxx.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)*


*(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:** Saunders, L. (2010). Email to Linda Hinton, 18 August.

**Film on DVD:** *Pride and prejudice* (2000). Directed by Simon Langton [DVD]. Based on the novel by Jane Austen. London: BBC Worldwide Ltd.


**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)
Appendix 5 – Oxford Brookes process model

1. Background reading, self analysis of strengths and weaknesses. Identify possible approved project topic area and/or organisations

2. Finalise your RAP title and prepare research project timetable

3. Finalise your research project objectives and research questions. Develop your overall research approach. Plan your information gathering

4. Finalise your research framework, i.e. the accounting and business techniques that you will use to analyse the information gathered

5. Collect relevant and necessary information to meet project objectives and answer research questions

6. Analyse information to give results and identify and explain key findings

7. Prepare research project progress update

8. Undertake further analysis if required. Draw conclusions and make recommendations

9. Draft research project

10. Prepare and give presentation to project mentor

11. Finalise research project

12. Evidence for skills and learning statement

13. First project mentor meeting

14. Evidence for skills and learning statement

15. Second project mentor meeting

16. Evidence for skills and learning statement

17. Third project mentor meeting
Appendix 6 – Plagiarism and cheating

Accountancy as a profession and ACCA in particular as a global accounting body, are built upon clear principles of honesty, integrity and good ethical behaviour. These principles are enshrined in the assessment process of all ACCA examinations and, of course, in the requirements for the Oxford Brookes degree.

The guidelines and student information on the degree are very clear about cheating and the consequences of so doing. They are also very clear about the necessity of referencing the Research and Analysis Project (RAP) according to Harvard referencing.

Fortunately, most students follow the guidelines and principles and produce RAPs that conform but an increasing number do not.

What is plagiarism? In simple terms it is a form of theft. It is the taking of somebody else’s work and passing it off as your own by not acknowledging the original author. How would you feel if you had painted a beautiful picture or invented an amazing gadget and somebody else said that they had painted or invented it? Often, those accused of plagiarism, deny intent but admit that it may have “occurred by accident” as in the case of well-known American historian Stephen Ambrose (Google him!) but ignorance is never accepted as a legitimate defence.

The simplest way of avoiding plagiarism is to correctly reference your work. Good referencing not only acknowledges your sources of information, ideas and opinions, it also serves to validate the information you are using to construct an argument. There is enough material on the internet to teach you how to use Harvard referencing as well as a link on Oxford Brookes website.¹

But what about cheating? The recent well publicised reports of the taking of performance enhancing drugs by cyclist Lance Armstrong have destroyed his reputation and his achievements written out of history. He is now vilified throughout the world. NOBODY likes a cheat, particularly those who have been harmed by the cheating.

We all know that there are organisations and individuals who are quite happy to encourage cheating by selling projects or writing them for students. In most countries, and certainly in the UK, this is a criminal offence committed by both the vendor and the buyer. It is described as “obtaining a pecuniary advantage by deception” and can be punishable by imprisonment.

Why take the risk? Is any qualification obtained dishonestly of any value?

What are we doing about it? At Oxford Brookes we have a very experienced group of markers and moderators who are very skilled at spotting plagiarism and collusion. We are also helped by

¹ Oxford Brookes website reference.
sophisticated software that compares projects to thousands of pieces of academic work, books, journals and articles from all over the world and the database is growing every minute of every day including all RAPs that have previously been submitted to this electronic comparison. ALL RAPs will be passed through this software, making it more likely than ever that plagiarised or cheated work will be identified.

The Academic Misconduct process is very thorough. All projects which are suspected of containing plagiarised material or of being the result of other misconduct (collusion or cheating) are referred to one of our academic conduct officers (ACOs). The grading of the RAP is then withheld, the student being advised of the reason for this. The ACO will conduct a thorough and lengthy investigation to determine whether academic misconduct is proven. The student is given the opportunity to supply evidence from their own paperwork and this is considered by the ACO before coming to a final judgement which will be communicated to the student. If it is judged that academic misconduct has not taken place, the original grading is released to the student. If the student is found guilty of academic misconduct there are a range of penalties that can apply as follows:

1. If the misconduct is not too great, for example parts of the RAP are plagiarised through lack of proper referencing, it is quite likely that the RAP will be given a 100% reduction of the grade (a mark of Zero), failing the RAP. The student will be asked to submit a completely different project when resubmitting. Any resubmissions will, inevitably, be closely scrutinised to ensure that there is no repeat of the earlier misconduct. **There will be an increased submission fee of £600 where a student's earlier submission has been found to have involved academic misconduct.**

2. In more serious cases of plagiarism or repeated cases, the case will be referred to the Academic Registrar of Oxford Brookes with a recommendation that the student is barred from making any further submissions to obtain the degree. This will certainly be the case where there is evidence of collusion or other form of cheating.

3. In these serious cases, the matter will be referred to ACCA for further disciplinary action, which could include suspension or permanent exclusion from membership of ACCA. This penalty could also apply to any other member involved in the misconduct, including any student whose work was copied.

4. As mentioned earlier, serious cheating, such as buying an essay from a website is often also a criminal offence and, where appropriate, Oxford Brookes University would not hesitate to lay the evidence before the appropriate authorities to consider whether criminal proceedings should be instigated
So, ask yourself again, IS IT WORTH THE RISK? If you think it is, then you are not the sort of person who should become a member of ACCA and join the accountancy profession.

The easiest way to pass the RAP and obtain the degree is to work hard, as with everything else in life. It must be YOUR work entirely. That way, when you obtain your degree, as with your accountancy qualification, you can be justly proud of your achievement.

http://www.brookes.ac.uk/regulations/current/core/a3/a3-13/
Appendix 7 – Mitigating Circumstances

Details of the mitigating circumstances regulations can be found here:

https://www.brookes.ac.uk/regulations/current/core/a3/a3-5/

University definition of Mitigating Circumstances:

Mitigating circumstances are defined by the University as circumstances which:

1. are beyond the control of the student; and
2. could not be reasonably accommodated by the student; and
3. seriously impair the student’s performance in assessment.

All three of these elements must be met before the University will make an allowance for the circumstances.

How to apply for Mitigating Circumstances

Please email acca@brookes.ac.uk to request a Mitigating Circumstances Form. Please quote your full name and ACCA number. Please state briefly why you think you qualify for mitigating circumstances – this is very important. We will then email you with details of how to apply.

The following information is intended as a guide and should be read in conjunction with the University regulations on mitigating circumstances:

https://www.brookes.ac.uk/regulations/current/core/a3/a3-5/

Details of the mitigating circumstances – you must describe what happened that you believe affected your academic performance. You should give as much detail as possible, including what happened to you, when it happened, what on-going effects it had and how it affected your academic work. The University will only consider what you submit on your form or attach to it – it will not seek further information from you or from others, e.g. your GP. It is your responsibility to provide at this point all the information that you want the University to take into account. If this request is unsuccessful, you cannot try again on the basis of additional information that is known to you now but which you did not include on this form.

Evidence – you must include documentary evidence from an authoritative third party (e.g. your GP, a student counsellor, etc.) of all the circumstances that you want the University to consider and, if possible, the impact that these had on you and your work. A claim is only considered complete when evidence has been provided or a statement given in lieu of evidence about why no evidence is available. Where this evidence is not in English you must provide an authorised translation.

In order to qualify for mitigating circumstances, a student must apply BEFORE the end of their 10 year eligibility period.

Late Applications for Mitigating Circumstances

Students who contact us AFTER their 10 year eligibility period has expired can apply for mitigating circumstances but their claim is considered ‘late’.
Students MUST apply for mitigating circumstances no later than the day preceding the start of the submission period immediately following the expiry of their 10 year eligibility period.

Students CANNOT apply for mitigating circumstances more than one submission period after the expiry of their 10 year eligibility period.

**For example:**

<table>
<thead>
<tr>
<th>10 year eligibility period expires:</th>
<th>Submission period ends on</th>
<th>Mitigating circumstances application received by <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a> on</th>
<th>Application accepted</th>
<th>Reason application is accepted</th>
<th>Maximum extension given if Panel approve the application</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov 2017</td>
<td>15 Nov 2017</td>
<td>20 Nov 2017</td>
<td>Yes</td>
<td>Within one submission period of expiry of 10 year eligibility period</td>
<td>To May 2018 submission period</td>
</tr>
<tr>
<td>Nov 2017</td>
<td>15 Nov 2017</td>
<td>10 Jan 2018</td>
<td>Yes</td>
<td>Within one submission period of 10 year eligibility period</td>
<td>To May 2018 submission period</td>
</tr>
<tr>
<td>Nov 2017</td>
<td>15 Nov 2017</td>
<td>1 May 2018</td>
<td>No</td>
<td>This is the start of the May 2018 submission period. The application should have been received by the preceding day, 30 April 2018</td>
<td>N/a – application not accepted.</td>
</tr>
</tbody>
</table>
You will need to provide:

1. Evidence as to why your application is late i.e. this must cover the last day of submission period in which you were eligible to submit until the present time. You must explain and provide evidence of the reasons why you were late in contacting us, knowing that your 10 year eligibility period has already expired.

The Panel will first consider if the reasons and evidence provided for lateness are acceptable. Only then will the Panel consider the reasons and evidence provided for the mitigating circumstances themselves.

Maximum Extension

All applications for mitigating circumstances are reviewed by Oxford Brookes Business School’s Mitigating Circumstances Panel. The maximum extension awarded is one submission period.

ACCA Account Suspended

If a student applies for mitigating circumstances and their ACCA account is suspended AND their mitigating circumstances are then accepted, the student will need to rectify the suspension with ACCA prior to submitting a project. Please liaise direct with ACCA on students@accaglobal.com

An extract of the regulations relating to the BSc (Hons) in Applied Accounting programme is included on the following page:
Regulations for the consideration of mitigating circumstances for the BSc (Hons) in Applied Accounting programme

All students engaged in taught programmes that lead to an Oxford Brookes University award are governed by university Regulations A3.5 ‘Consideration of mitigating circumstances’, which can be found at: [https://www.brookes.ac.uk/regulations/](https://www.brookes.ac.uk/regulations/)

Section 5.3 (A3.5.5.3) of the above regulation describes the way in which evidence is submitted and by whom the evidence is considered, the allowance determined and so on. For the BSc in Applied Accounting programme, the responsibilities are as follows:

<table>
<thead>
<tr>
<th>Evidence Submitted To…</th>
<th>Evidence Considered By…</th>
<th>Allowance Determined By…</th>
<th>Outcome Relayed</th>
<th>Evidence Held By…</th>
<th>Self-certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>During study, notified before the submissions deadline; requests of up to 1 week. (On-time application for a 1 week extension).</td>
<td>OBU ACCA office</td>
<td>Module leader</td>
<td>Module leader</td>
<td>MCP secretary</td>
<td>OBU ACCA office</td>
</tr>
<tr>
<td>During study, notified before the submissions deadline; requests of 1-5 weeks (On-time application for a 1-5 week extension).</td>
<td>OBU ACCA office</td>
<td>MCP sub-group or by circulation of papers</td>
<td>MCP sub-group</td>
<td>MCP secretary</td>
<td>OBU ACCA office</td>
</tr>
<tr>
<td>Non-submission, notified in student's final eligible submission period; requests of more than 5 weeks. (On-time application for a one period extension.)</td>
<td>OBU ACCA office</td>
<td>MCP - meeting shortly after submission deadline, or by circulation of papers</td>
<td>Exam committee chair (on behalf of the exam committee)</td>
<td>MCP secretary</td>
<td>OBU ACCA office</td>
</tr>
<tr>
<td>Non-submission after ten year period has elapsed, notified before the start of the submission period immediately following the 10 year deadline. <em>Reasons for late application MUST be provided.</em></td>
<td>OBU ACCA office</td>
<td>MCP subgroup or - by circulation of papers</td>
<td>Exam committee chair (on behalf of the exam committee)</td>
<td>MCP secretary</td>
<td>OBU ACCA office</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
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<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Non-submission, notified within 5 weeks of submissions deadline, student has one or more periods remaining (see note * below) <em>Reasons for late application MUST be provided.</em></td>
<td>OBU ACCA office</td>
<td>MCP subgroup or - by circulation of papers</td>
<td>MCP subgroup</td>
<td>MCP secretary</td>
<td>OBU ACCA office</td>
</tr>
</tbody>
</table>

**Note:** *

Maximum extension granted: 5 weeks from the submissions deadline

(eg. if your claim is received 2 weeks after the submissions deadline, the maximum extension granted would be 3 weeks.

If your claim received 4 weeks after the submissions deadline, the maximum extension granted would be 1 week).
Section 5.4 (A3.5.5.4) of the above regulation describes the composition of the Mitigating Circumstances Panel. For the BSc in Applied Accounting programme, the MCP is made up as follows:

The MCP should contain staff from the Oxford Brookes Business School, including academic and support staff as appropriate. The MCP should consist of at least three individuals plus a secretary, but may include others up to a maximum of five plus a secretary.

In all other respects, standard university regulations for consideration of mitigating circumstances apply.
Appendix 9 – Research and analysis project checklist

This is for your information only – you do not have to submit this form

<table>
<thead>
<tr>
<th>Have you completed the ACCA Professional Ethics Module or Ethics and Professional Skills module (accessed via myACCA) by the date given in the period submission information of this guide (see section 8)? This is a compulsory module for EVERY student submitting a project to Oxford Brookes.</th>
</tr>
</thead>
<tbody>
<tr>
<td>All marking is now anonymous so please ensure you have you NOT included any mention of your name in any of the project documentation submitted</td>
</tr>
<tr>
<td>Have you included a Reference List and cited it within the project correctly? (See <a href="http://www.brookes.ac.uk/library/resources/harvard.doc">http://www.brookes.ac.uk/library/resources/harvard.doc</a> for details)</td>
</tr>
<tr>
<td>You MUST attach a spreadsheet as an appendix in Excel format (.xlsx or .xls) which demonstrates use of appropriate formulae.</td>
</tr>
<tr>
<td>If you used a questionnaire as a means of gathering data, have you included your results as well as a sample questionnaire in an Appendix?</td>
</tr>
<tr>
<td>Have you included the relevant pages of the company’s Financial Statements (if necessary)? (Please do not submit the entire document, copies of the relevant sections are adequate)</td>
</tr>
<tr>
<td>Have you used the three most up-to-date financial statements for review if you have based your RAP on topic 8 or 15 and this is your first submission or you are resubmitting on a different topic or organisation?</td>
</tr>
<tr>
<td>If you have focused on topic 8, have you used a comparator for the ratios of another company or industrial averages in your work?</td>
</tr>
<tr>
<td>If you have chosen either topic 8 or topic 15 and are submitting a new project have you selected an organisation from one of the three specified industry sectors for periods 35 and 36.?</td>
</tr>
<tr>
<td>Have you answered the 4 specific questions required in the Skills and Learning Statement (SLS)? (You may use the questions as headings to structure the SLS)</td>
</tr>
<tr>
<td>Have you included copies of your PowerPoint presentation slides for your SLS and have you followed the guidelines on the number and the content of slides?</td>
</tr>
<tr>
<td>Have you included a title page with your ACCA number written on it as well as the declared word count?</td>
</tr>
<tr>
<td>Is your Research Report more than 7,000 words and your SLS more than 1800 words? Any submission under this word count is unlikely to pass.</td>
</tr>
<tr>
<td>Is your Research Report 7500 words or less and your SLS 2000 words or less?</td>
</tr>
</tbody>
</table>
Before logging on to submit, please ensure you have card details ready to pay the relevant submission fee

If you are resubmitting, have you included a 500 word ‘Resubmission Statement’?

Please note that each session we will submit all student projects to be passed through TURNITIN to ensure good academic practice.

For a small fee you can submit your project to “WriteCheck”™, to review its quality: [http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1](http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1)

Are you an active member of ACCA? If your account has been suspended you will need to resolve this before submitting a project to Oxford Brookes University.

Please check that your name appears correctly on your ACCA records, and on our submission site, as this will be the name that will appear on your certificate should you be successful.

Please note that you must inform Oxford Brookes University of any changes in name and address that take place after submission of your project, and before the results date. The University does not receive this information automatically from ACCA and therefore it is a student’s responsibility to keep Oxford Brookes informed of their personal details. This can be done by emailing acca@brookes.ac.uk

If you experience any difficulties in uploading your project, please email acca@brookes.ac.uk
Appendix 10 – Application Form for a Bursary for the Research & Analysis Project

This form must be submitted with all bursary applications.

Name:

ACCA Number:

Current address:

Email address:

The programme has recently introduced a bursary fund for students in difficult financial circumstances. The bursary will cover the submission fee for a first time submission of a Research & Analysis Project to the University. A maximum of 5 bursaries will be granted in each submission period.

To apply for a bursary, students are required to submit a 1500 word statement on the expected benefits they might gain from undertaking the Research and Analysis Project and how they anticipate that having the degree will enable them to make a greater contribution to their society. Students will also need to demonstrate why they need financial support.

Students are required to submit two letters of recommendation with their application. Letters of recommendation should ideally be from a professional person eg. line manager, tutor, senior colleague. Where appropriate, these should be on official letterhead. Letters from family members, friends or relatives are not acceptable.

Deadline for application: 1 January 2018 for the May 2018 submission period  
1 July 2018 for the November 2018 submission period

(Please note that the deadline has passed for the Nov 2017 submission period – 1 July 2017)

Applications must be submitted as Word documents and emailed to acca@brookes.ac.uk with the subject line “Bursary Application”.

CHECKLIST of required documents to be submitted with this form:

1. 1500 word statement on the expected benefits, your contribution to society and why you need financial support (Word document)
2. 2 letters of recommendation from a professional person on official letterhead.
3. Scanned copy of your passport or other photo ID.

Are you submitting for the first time? If not, you cannot apply for a bursary.