

**BSc (Hons) in Applied Accounting and  
Research and Analysis Project**

**INFORMATION PACK**

**Submission Periods 33 & 34  
2016 - 2017**

## CHANGES SINCE LAST 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 re opting back in to degree programme
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
6. Section 4.1.iv – note on anonymous marking added
7. Section 4b – Programme learning outcomes amended
8. Section 5 Assessment – note on word count amended
9. Section 5.a Marking and Moderation of your Work – note on vivas amended
10. Section 5.b.i Assessment of Research Report – learning outcomes 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.
19. Section 7.d.vi Research Ethics Code of Practice – link added. Paragraph on marking of project removed.
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.
22. Section 7.e – Skills and Learning Statement – term ‘Project Mentor’ replaced with ‘Mentor’. P32 SLS requirement removed.
23. Section 7.f – Presentations & Slides – ‘How Many Words, How Many Slides?’ – text made more concise.
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.

The University has topped the rankings for modern universities – those created since 1992 – for 11 of the past 13 years in *The Sunday Times University Guide*. The Guide has repeatedly praised Brookes for the quality of its teaching which no other modern university and few older institutions can match. *The Times and The Sunday Times' University Guide* is one of the most respected league tables and looks at the performance of universities across the UK in fields like teaching, research, student satisfaction and graduate employment prospects.

The recent guide drew attention to research at Brookes, saying 'Grades in the last Research Assessment Exercise showed more than a third of the work judged to be world-leading or internationally excellent. Key indicators from *The Times and The Sunday Times* league table show:

- Oxford Brookes ranks highly for graduate employment.
- Oxford Brookes has strong student satisfaction ratings.

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.

But what does this mean? Well, 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. Also Oxford Brookes University is subject to the scrutiny of the QAA, the body responsible to the UK Government's Department for Innovation, Universities and Skills 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 standards set by QAA.

The Faculty of Business delivers outstanding teaching, research and enterprise activity in three interrelated areas. As a central part of the University, the Faculty 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.

The Faculty 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.

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 cheating.

The Faculty of Business will forward all confirmed cases of Academic Misconduct to the ACCA with all relevant evidence for possible disciplinary action by the ACCA. Where a student is, as a result, excluded by ACCA it is for a maximum of 5 years, after which they are entitled to apply for readmission to ACCA

## 2) Eligibility

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

- Be eligible for the degree. This means you 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 the student is 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 – see

<http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/oxford-brookes-bsc-hons-in-applied-accounting/eligibility-for-the-oxford-brookesbsc.html>

- Complete the ACCA Professional Ethics module by the published deadline before submitting a Research and Analysis Project to Oxford Brookes University (for deadlines see section 8 Submission Periods)
- 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 on 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 will be for one of the following reasons:

***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](mailto: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 Connect 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 will be the last sitting that will meet 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/>

<https://www.gov.uk/government/publications/guidance-on-applying-for-uk-visa-approved-english-language-tests>

- **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](mailto:students@accaglobal.com) quoting your ACCA number.
- The degree must be completed within 10 years of the earliest of EITHER - your first ACCA examination pass OR the date of your first ACCA exemption being granted.

### **3) Conversion arrangements**

#### **3.a) *ACCA exam 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

The minimum academic entry requirements for registering on the BSc degree are two A Levels plus three GCSEs (grade C or above) in five separate subjects including Maths and English. Oxford Brookes University recognises a number of other qualifications which satisfy the minimum English language requirement. Further details can be obtained from the ACCA office at Oxford Brookes University.

If you registered with ACCA under the mature student entry route (MSER) and do not have an acceptable English Language qualification, you will be permitted to register for the BSc degree only after you have passed a suitable English Language qualification.

If you are a CAT student, and have passed the CAT Advanced level exam papers, you meet all the entry requirements for the BSc degree; however this does not apply to the new FIA suite of exams.

For the FIA suite of examinations you are required to have an appropriate English language qualification as detailed above.

#### 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 subjects F7, F8 and F9.

No exemption can be given from the Professional Ethics Module or from the Oxford Brookes University Research and Analysis Project (RAP).

#### 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 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 member of staff 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 Registered Mentors List. 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 the section on Submission Periods 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**

- 1 Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
- 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.d) 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.

- 1 Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
- 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 three different RAPs. 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.b) Assessment Criteria

### 5.b.i) Assessment of Research Report

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.

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

### 5.b.iii) 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.

Learning Outcome		Assessment
Graduate skills		<i>Competence</i>
Self-reflection	19	
Communication skills (including presentation)	13	
Skills and Learning Statement assessment		<i>Pass/Fail</i>

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.c) *Resubmission rules*

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

The following rules will apply to RAP resubmissions:

- 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 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 awarded a grade C for any successful subsequent RR, even if the resubmitted RR is initially 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;
- 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.
- You are NOT required to resubmit at the next submission period, students often find benefit from taking time to consider what was wrong.
- You must resubmit within the 10 year limit;
- If you are resubmitting your RR 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 your RR is on the same organisation and topic and you previously submitted in period 31 or earlier then you do **NOT** have to limit yourself to the current industry sectors.
- From period 33 onwards, anonymous marking is being introduced to the programme therefore please identify yourself in any documentation using **ONLY YOUR ACCA NUMBER and NOT YOUR NAME.**

### 5.d) *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.

	<b>Class of Degree</b>			
<b>ACCA average mark</b> (marks are rounded up from 0.5)	<b>First</b>	<b>Upper Second</b>	<b>Lower Second</b>	<b>Third</b>
68 or more	A, B, C	-	-	-
67	A, B	C	-	-
66	A	B, C	-	-
60-65	-	A, B, C	-	-
59	-	A, B	C	-
58	-	A	B, C	-
54-57	-	-	A, B, C	-
53	-	-	A, B	C
50-52	-	-	-	A, B, C

#### 5.d.i) 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/>

Existing mentors who have already completed the previous course will be transferred, subject to approval by OBU, to the new site.

The aim of the new 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 screenshot displays the 'Mentor Map' interface on the Oxford Brookes University website. The top navigation bar includes links for 'Contact us', 'Site map', and 'Site help', along with a search bar and a 'GO' button. Below this, a secondary navigation bar lists various site sections: Home, Studying at Brookes, International, About Brookes, Research, Business and employers, Alumni and supporters, Students, and Staff. The main content area is titled 'Mentor Map' and includes a brief instruction: 'In order to contact a potential mentor please click the pin on the map. A dialogue box will display the mentors contact details and you can view the mentor's profile further displaying their area(s) of expertise, location and messaging preferences.' The map itself shows a region covering parts of Iran, Afghanistan, Pakistan, India, Nepal, Bhutan, Bangladesh, and Myanmar, with numerous red location pins indicating the presence of registered mentors. A sidebar on the left provides navigation options for 'UNDERGRADUATE' (BSc in Applied Accounting) and 'POSTGRADUATE' (Postgraduate Certificate in Coaching and Mentoring, Short Courses), as well as a 'Mentoring' section with links to 'Mentoring home', 'My Dashboard', 'Events', and 'Logged in as ACCA Student'.

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 your RAP, by providing advice and feedback to you at appropriate times during your RAP activities.

Secondly, the Mentor will confirm to Oxford Brookes University that he or she has been your Mentor and that your RAP is your own work. Your on-line RAP submission will require you to enter your Mentor's registered email address Mentor and your Mentor 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 graduate skills development in your 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 your understanding of the issues that have arisen during your research, and may wish to question you on your conclusions and recommendations.

2 comprises some additional notes that you may want to give your mentor to help them mentor you.

## **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 are 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.b) 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) An assessment of the quality of the corporate governance within an organisation and the impact on an organisation's key stakeholders.
- 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) An assessment of an organisation's corporate social responsibility policies, including business ethics, and their impact on business practice and key stakeholders.

For topic 8 and topic 15, you should ensure you are using the most current 3 years financial statements available at the start of the submission period. For topic 8 you are required to use a comparator.

#### **Topics 8 and 15 new requirements:**

For topics 8 and 15 from **May 2016** onwards there is a new requirement for all students to choose organisations from specified industry sectors (based on the **Industry Classification Benchmarks (ICB)**). The available industry sectors will be selected by Oxford Brookes and published each year in June for the next two submission periods. Therefore in June 2017 Oxford Brookes will publish the three selected industry sectors from which students will be required to choose their organisations for the November 2017 and May 2018 submission periods.

These will be released onto the ACCA website BSc Applied Accounting webpages.

<http://www.accaglobal.com/uk/en/student/exam-entry-and-administration/oxford-brookes-bsc-hons-in-applied-accounting.html>

**Topic 8 and 15 new requirements: November 2016 (Period 33) and May 2017 (Period 34)**

All students submitting a project on topic 8 or topic 15 **in November 2016 or May 2017** MUST use sector specific organisations, based on the **Industry Classification Benchmark (ICB)**. These sectors are:

**Airlines**  
**Pharmaceuticals and Biotechnology**  
**Mobile telecommunications**

These sectors will apply to students submitting for the first time or for students changing company and/or topic in November 2016 (Period 33) and May 2017 (Period 34).

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 2017 for topic 19 the merger or acquisition would have to have taken place AFTER 1 JANUARY 2014.

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 'OBU 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 OBU Co. (Topic 6)
- An evaluation of the business and financial performance of OBU Co between 1 January 2012 and 31 December 2014 (Topic 8)
- OBU 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 OBU Co into the market for online postgraduate degree courses and the impact on teachers and learners (Topic 14)
- An evaluation of the quality of corporate governance within OBU Co and the impact on OBU Co professionally qualified accountants. (Topic 17)

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 2c above and certainly before stage 2d. 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 from **May 2016** onwards there will be 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 will be 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:

**S**pecific

**M**easurable

**A**chievable

**R**ealistic and

**T**ime 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 organisations 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 corporate governance you need to be able to define what it is, the factors or elements which it consists of and how you propose to judge or assess whether or not it is good, and in comparison with which particular yardstick. You might, in this topic, select one of the reports which set out a code of good practice and use this as the basis on which to judge the quality of corporate governance in the organisation you have studied.

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. If you have concerns about tackling the RAP then you should note that in addition to providing you with a mentor, many Approved Learning Provider institutions also include a brief introduction to research methods, tailored to RAP requirements, as part of the package. Mentors from Approved Learning Provider institutions are more likely to be familiar with both research methods and what it takes to achieve a pass in the RAP, and should be able to provide the support and guidance you may require. Completing your RAP can be a significant learning experience, and paying attention to the points outlined above should help you to succeed.

The External Examiner has made some comments on ratio analysis, corporate governance and Corporate and Social Responsibility:

Specific comments on ratio analysis:

1. There remains an underlying lack of appreciation of the interdependence of ratios and the benefits of a pyramidal form of analysis.
2. Trends in ratios need to be interpreted in the context of the overall growth of the company yet many students completed their ratio analysis without any numerical analysis of changes in turnover.
3. This book has two very good chapters on the analysis of accounting information at a level which is very consistent with that which is appropriate for this project. <http://cws.cengage.co.uk/ryan2/>  
.....also Moon and Bates 1993 as a source of inspiration for the analysis of financial statements.

Specific comments on corporate governance projects

The main reports on corporate governance (e.g. Cadbury, Greenbury, Higgs) are readily accessible via the internet. I would like to see more projects referencing these reports and their main findings.

Specific comment on CSR

There are many reports on CSR that are readily accessible – often sponsored by charitable organizations. It would be good to see these being referenced more often in addition to more scholarly debates about CSR and CSR reporting.

E.g. Christian Aid's Behind the mask of corporate social responsibility and Christian Aid's 'Beyond Philanthropy'

[http://www.savethechildren.org.uk/sites/default/files/docs/Beyond\\_Philanthropy\\_1.pdf](http://www.savethechildren.org.uk/sites/default/files/docs/Beyond_Philanthropy_1.pdf)

### 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 (accosting employees outside the gate of their place of work is unlikely to be satisfactory!). This is a particular aspect of research ethics, and other ethical issues associated with primary data collection need to be recognised as such by the student (See Appendix 4 of the RAP Information Pack) What method of data collection is to be used (survey questionnaire, interviews, observation, etc.), and why.
  - 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.

The programme requirement is that you use the last 3 financial reports that are available, or will be available, at the start of the submission period. If the results are not going to be published in time for you to include them in your report, then you should use the previous 3 year's results. The Programme Director has advised that any Company results that are published (in any form) less than 90 days before the start of submission do not have to be used.

Year-end examples – publication dates	Submission start - 1 <sup>st</sup> of month	Must I use these?
April 2016	May 2016	No, but you may do so
January 2016	May 2016	<b>Yes</b> – this is a requirement
June 2016	May 2016	No these are not publically available – you may use 3 yrs. to 2015
June 2016	November 2016	<b>Yes</b> – this is a requirement
September 2016	November 2016	No, but you may do so

### 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 University Faculty of Business guide to citing and referencing for Business Faculty students 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>

Davis, M. (2011) Plagiarism quiz for Bailey, S. 'Academic Writing: A Handbook for International Students' 3<sup>rd</sup> Ed [Online]

### **7.d.vi) Research ethics**

See also: <http://www.brookes.ac.uk/Research/Research-ethics/Research-involving-human-participants---code-of-practice/>

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.

The Oxford Brookes University 'Ethical Standards for Research involving Human Participants' can be found in APPENDIX 4.

### **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 write to the BSc Programme Director/Lead at [acca@brookes.ac.uk](mailto: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. The BSc Programme Director/Lead will decide whether to give approval to your request and will set conditions that will have to be met to submit the requested project.

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 reasonable 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 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 should include sample spreadsheets as an appendix of formulae plus you could include database queries to illustrate how you processed your data.

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** (this is a maximum not an absolute number). 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 should include your ACCA number.

**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.

## 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 your 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.

You will pass 'communication skills' if a copy of the Research Report presentation is included in the SLS and your presentation's structure and content is clearly linked to the Research Report findings. 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 to the student's mentor and provide evidence of this presentation.

There are two areas where students appear to be unclear regarding the presentation.

- It is not a presentation of at least fifteen minutes. Students are required to complete the presentation **WITHIN** fifteen minutes;
- It is not a presentation about how the student went about the process of writing the report, it is a presentation on the TOPIC of the report, for example *"The business and financial performance of Tesco plc for the years 2014 to 2016"*

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. Usually, these slides use PowerPoint but they can also be copies of slides prepared using some other medium.

### **Contents of the slides**

The slides should be designed to support the verbal presentation given by the student. They should also be designed to appeal to an audience which means that they must be clear and easy to read. Graphs, pictures and charts are always good ways of conveying information provided that it is clear what they are trying to portray. Slides that contain lots of words, perhaps taken straight from the Research Report are not very appealing and usually difficult to read.

The markers and moderators at Oxford Brookes see a whole range of slides from ones that appear to be trying to set a new world record for how many words can be fitted in one slide to very animated ones that are almost an entertainment package on their own!

So here are a few guidelines:

- Always start with a clear opening slide with the title of the presentation and the student's name and ACCA number to identify the presenter.
- It can often be helpful if the next slide lists the areas to be covered by the presentation.
- Remember that the presentation is NOT about how the topic was decided upon or how the research was carried out – that is part of the RAP. This is a presentation on the topic.
- Include relevant findings from the analysis carried out. This could be graphical (with explanations) or in chart or tabular form where key numbers are concerned.
- The analysis and findings will have led to conclusions being drawn by the student and recommendations being made. These conclusions and recommendations are a key part of the presentation so should be shown on the slides.
- 

### How many words, how many slides?

Two questions that are frequently asked by students are as follows:-

1. The word limit for the RR is 7,500 but what is the maximum tolerance allowed?
2. How many slides should be included?

The answer to question 1 is that the **word limit is 7,500 words** and that if we were prepared to accept 8,000 we would say so but then a student would ask if 8,500 would be OK and so on. It would not be long before we were asked to accept 10,000 words and yes we do receive reports that long and YES, THEY WILL FAIL.

The answer to question 2 is always that we cannot answer as it depends on the way the presentation is delivered but it needs to be reasonable within the context of the permitted presentation timeframe.

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 presented during a 15 minute presentation. It is not just the number of slides, it is also the content.

SO REMEMBER –

- The presentation should be no more than 15 minutes
- It should be about your topic not the process of writing the report

- The slides should SUPPORT your presentation
- The slides should be interesting and clearly understandable
- The presentation and slides should contain the results of your analysis, your conclusions and recommendations

### **7.g) Exemplars**

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

<http://business.brookes.ac.uk/undergraduate/2016/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, and the dates on which RAP grades and BSc degree results will be released are as follows:

**Period 33 – submission fee £225 GBP** (payable online when submitting project)

Latest date to complete the Professional Ethics module	28 September 2016
Earliest submission of RAP online	01 November 2016
Latest submission of RAP online	16 November 2016
RAP and BSc degree results release	22 March 2017

**Period 34 – submission fee £250 GBP** (payable online when submitting project)

Latest date to complete the Professional Ethics module	29 March 2017
Earliest submission of RAP online	01 May 2017
Latest submission of RAP online	17 May 2017
RAP and BSc degree results release	20 September 2017

**There will be an increased submission fee of £550 where a student's earlier submission has been found to have involved 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/regulations/current/conduct-and-complaints/c4-use-of-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 should 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](mailto:acca@brookes.ac.uk). Please note that no RAP will be marked without a submission fee being received.

Please note: you must successfully complete the Fundamentals level exam papers, F1–F9, and complete the Professional Ethics module (accessed via myACCA) before submitting a Research and Analysis Project to Oxford Brookes University.

### **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 Director 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 10 bursaries available per year to cover the Research & Analysis Project fee. Please submit your application to [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) by no later than **1 January** for the May submission period and no later than **1 July** for the November 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.

#### Rules and regulations

You are subject to Oxford Brookes University's rules and regulations for the preparation, submission and assessment of the Research and Analysis Project and for the award of the BSc (Hons) in Applied Accounting degree.

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

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

<http://www.brookes.ac.uk/about-brookes/structure-and-governance/policies/equal-opportunities/>

Please visit the Oxford Brookes University website for details of their 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

Please see the following webpages:

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

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/students/your-studies/student-disputes/student-conduct/academic-misconduct/Cheating>

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 still have a query then please contact the ACCA office at Oxford Brookes University.

ACCA Office  
Faculty of Business  
Oxford Brookes University  
Wheatley Campus  
Wheatley  
Oxford  
OX33 1HX  
United Kingdom

Email: [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

Tel: +44 (0) 1865 485702

## 10) Frequently Asked Questions

### Am I eligible for the programme?

See Section 2.

### Why have you introduced the requirement to have passed all Fundamentals 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 papers we now require students to complete their Fundamentals papers at least 2 months prior to the submission period so that students have sufficient time to prepare their RAP submission. For example, a student who undertakes an ACCA examination in September 2016 will receive their results in late October 2016 and will NOT be able to submit their RAP in November 2016. They WILL be eligible to submit in May 2017 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 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](mailto:certificates@brookes.ac.uk)

**Is it possible to submit a project without completing the Professional Ethics 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](http://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](mailto: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](mailto: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 – Research and analysis project assessment criteria

Research Project	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
Technical and Professional Skills				
Understanding of accountancy / business models	Highly appropriate choice of theory/concepts. Very clear relevance and shows evidence of wider reading	Appropriate choice of theory and concepts. Significant evidence of understanding.	Some, but limited choice and use of theory and concepts. Some evidence of understanding.	Poor choice of theory / concepts, very limited understanding. Reliance on narrow range of material.
Application of accountancy / business models	Insightful and critical application of models to the project topic.	Mostly correct application of theory to the project topic.	Some application of theory, but lacking a coherent approach.	Poor use of theory / models and confused understanding of application.
Evaluation of information, analysis and conclusions	High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.	Strength shown in some areas of critical review of the information. Good evaluation of information.	Some analysis but a tendency towards description rather than analysis and evaluation	Descriptive and lacking in analysis. Inaccuracies. Little or no critical evaluation
Presentation of project findings	Can engage reader in a professional manner and produce a relevant and coherent project report with appropriate structure.	Can communicate effectively in a format appropriate to the report. Clear and concise manner with all relevant information.	Some communication is effective. Can report practical applications in a structured way.	Communication is only partially effective and project is poorly structured.
<b>Graduate Skills</b>	<b>Competent</b>	<b>Not competent</b>		
Communication	Language mostly fluent. Grammar and spelling mainly accurate.	Meaning often unclear. Grammar and / or spelling contain frequent errors.		
Information gathering and referencing	Clear evidence of a range of relevant information sources. Clear evidence of correct referencing methodology.	Very few and / or irrelevant information sources used. Referencing is mostly absent or unsystematic.		
Information technology	Shows reasonable evidence of having accessed online information sources and having used a spreadsheet and other software in preparing the project report.	Little evidence of use of IT during preparation of project. Little online access, no evidence of spreadsheet.		

Skills and Learning Statement	Competent	Not competent		
Self-reflection	<p><i>Makes a reasonable attempt to address all four questions. (see below *)</i></p> <p>Shows ability to reflect on judgements made / actions taken during project work.</p> <p>Evidence of recognising own strengths and weaknesses</p>	<p><i>Overly focused on only one or two questions. (see below *)</i></p> <p>Emphasis on description of events, little evaluation of self-development etc.</p> <p>Little discussion of own strengths and weaknesses</p>		
Communication skills	<p>A copy of the presentation to the Mentor is included.</p> <p>Presentation has appropriate structure. Content is clearly linked to project report findings.</p>	<p>A copy of the presentation to the Mentor has not been included.</p> <p>Presentation is poorly structured and / or content is not relevant to project report findings.</p>		

\* 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 33 you must apply before 30 September 2016, pay the stated fee and undertake and pass the required training before starting your Mentoring for period 33. You will then be placed on the Registered Mentors list – if you do not do so your Mentees will not be able to submit their RAP in period 33. Similarly the deadline for registering as a mentor for period 34 submissions is 31 March 2017.

Please note that with effect from period 33 onwards 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

MENTOR	STUDENT
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	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
1 <sup>ST</sup> MEETING - PLANNING	
<p>What is your Report going to be about?</p> <p>How do you plan to do the Report?</p> <p>Why are you doing it in this way?</p> <p>What problems do you envisage?</p>	<p>I have considered the following alternatives - can I talk them through with you?</p> <p>This is my plan what do you think?</p>
2 <sup>ND</sup> MEETING - PROGRESS UPDATE	
<p>What difficulties have you had?</p> <p>How will you/have you overcome them?</p> <p>What are you going to do next?</p> <p>Are you on schedule/do you need to reschedule?</p>	<p>I have had this problem. Could you offer some advice?</p>
3 <sup>RD</sup> MEETING – REVIEW	
<p>What went well/badly?</p> <p>Does the Report meet its objectives?</p> <p>Does it make sense?</p>	<p>What went well/badly?</p>
Questions a student should <b>not</b> expect their mentor to provide the answers to	
<p>What do I have to do to pass?</p> <p>What do I do next?</p> <p>What shall I read on this topic?</p> <p>What do you know about this topic?</p> <p>Will you structure my project for me?</p>	

## Appendix 3 - A guide to citing and referencing for Business Faculty 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.

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 Faculty 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>
- 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>, 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.

e.g. Gombrich, E. H. (1977). *Art and illusion*. 5th ed. London: Phaidon.

e.g. Ridley, A., Peckham, M. and Clark, P. (eds.) (2003). *Cell motility: from molecules to organisms*. Chichester: Wiley.

Examples of organisation/Government Department as author:

e.g. Department of Health (2001). *National service framework for diabetes*. London: Department of Health. Royal Society (2001). *The future of sites of special scientific interest* London: Royal Society

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)

e.g. Holliday, A., Hyde, M. and Kullman, J. (2004). *Intercultural communication: an advanced resource book*. London: Routledge. [Online]. Available at: <http://www.dawsonera.com/> (Accessed: 15 August 2011)

## 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.

e.g. Smith, H. (1990). Innovation at large. In: James, S., (ed.) *Science and innovation*. Manchester: Novon, pp. 46-50.

### 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**

e.g. Williams, J. (2000). Tools for achieving sustainable housing strategies in rural Gloucestershire. *Planning Practice & Research* 15 (3), pp.155-174.

### 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)

e.g. Jones, P. and Evans, J. (2006). Urban regeneration, governance and the state: exploring notions of distance and proximity. *Urban Studies* 43(9), pp.1491-1509. Academic Search Complete [Online]. Available at: <http://web.ebscohost.com> (Accessed 17 August 2010)

**Web page:** Labour Party (2010). *Policy guide*. Available at: <http://www.labour.org.uk/policies/home> (Accessed: 13 August 2010)

**Report from a database:** Mintel (2010). *Sports goods retailing – UK – May 2010*. Mintel Leisure [Online]. Available at: <http://reports.mintel.com> (Accessed: 17 August 2010)

**Newspaper article:** Hunt, P. (1999). Time is running out. *Daily Telegraph*, 8 February, p. 10.

(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.

**Thesis:** Groschl, S. (2001). *An exploration of cultural differences between French and British managers within an international hotel company*. PhD thesis. Oxford Brookes University.

**Conference paper:** Sattler, M.A. (2007). Education for a more sustainable architecture. In: *Sun, wind and architecture: proceedings of the 24th International Conference on Passive and Low Energy Architecture*. National University of Singapore, 22-24 November. Singapore: Department of Architecture, National University of Singapore, pp. 844-851.

**For further examples see:** Pears, R. and Shields, G. (2010). *Cite them right: the essential referencing guide*. 8th ed. Basingstoke: Palgrave Macmillan. **Shelfmark: 808.02 PEA**

**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>

# Appendix 4 - Ethical standards for research involving human participants

Please see: <http://www.brookes.ac.uk/research/research-ethics/>

## Code of practice

### 1. Introduction

1.1 The integrity of any research depends not only on its scientific rigour, but also on its ethical adequacy. Ethical issues are many and varied, and may be quite complex. Research involving human participants is undertaken by many different disciplines and conducted in a broad range of settings and institutions. While some issues are specific to professional groups, all research should be guided by a set of fundamental ethical principles to ensure the protection of human participants.

1.2 Underpinning the standards are the ethical imperatives of DO NO HARM (nonmaleficence) and DO GOOD (beneficence). Consideration of risks versus benefits needs to be weighed up by researchers. In medical research physically invasive procedures are easily defined, but what constitutes risk in social research is sometimes less clear cut. Questionnaires, observation and interviews can all be potentially intrusive and provoke anxiety in participants, or worse, involve psychological risk. It is important to think through carefully the likely impact on participants of any data collection methods. Certain groups are particularly vulnerable and may succumb to pressure, for example students, children or people with learning disability. Some participants are unable to give informed consent and are therefore less able to protect themselves, for example people with dementia. Research activities may be so unobtrusive that individual consent is not warranted, such as in the case of some community-based studies.

1.3 The following standards have been developed to guide staff and students undertaking research involving human participants. They are intended to cover general principles, but they may not address all situations and the researcher should seek further advice from their School's Research Ethics Officer, the University Research Ethics Committee and their profession's code of practice for research ethics as appropriate.

### 2. No research should cause harm, and preferably it should benefit participants

2.1 A judgement needs to be made as to whether a particular intervention is likely to affect the well-being of participants and any potential risks to participants which might arise in the course of the research should be identified.

2.2 Procedures must be justified, explaining why alternative approaches involving less risk cannot be used.

2.3 The potential benefits of the research to participants, the scientific community and/or society must be clearly stated.

2.4 Any cultural, religious, gender or other differences in a research population should be sensitively and appropriately handled by researchers at all stages.

Ethical standards for research involving human participants 1 of 6

**3. Potential participants normally have the right to receive clearly communicated information from the researcher in advance**

3.1 Most research procedures should be explained on an information sheet written in simple language that is easily comprehensible by the potential research participant.

3.2 The information sheet should set out: the purpose of the investigation; the procedures; the risks (including psychological distress); the benefits, or absence of them, to the individual or to others in the future or to society; a statement that individuals may decline to participate and also will be free to withdraw at any time without giving a reason; and an invitation to ask questions.

3.3 The information sheet should also provide contact details of the School's Research Ethics Officer so that participants may report any procedures that seem to violate their welfare.

3.4 Participants should be given plenty of time to study the information sheet, and consult relevant parties.

3.5 The information sheet and the consent form (see Appendix) should form part of the application for ethics approval.

**4. Participants should be free from coercion of any kind and should not be pressured to participate in a study**

4.1 Promises of compensation and care for damage, injury or loss of income should not be considered inducements.

4.2 Inducements, such as special services or financial payments (other than reimbursement for travel expenses or in some cases time), and the creation of inappropriate motivation should usually be avoided.

4.3 Risks involved in participation should be acceptable to participants, even in the absence of inducement.

4.4 Reimbursement of participants' expenses, for example for journeys, is not payment in the sense of reward, and can be provided.

4.5 Participants must be free to withdraw from the study at any time.

**5. Participants in a research study have the right to give their informed consent before participating**

5.1 Participants should understand the purpose and nature of the study, what participation in the study requires, and what benefits are intended to result from the study (see section 6 for special guidance on vulnerable participants and section 7 for exceptional circumstances).

5.2 Voluntary informed consent, in writing, should usually be obtained from any participant who is able to give such consent (see Appendix).

5.3 It is the researcher's responsibility to seek on-going consent during the course of a study.

5.4 Consent may be implied by the completion and return of many social survey questionnaires, removing the need for written consent. Ethical standards for research involving human participants 2 of 6

5.5 Individual consent may be unnecessary for some research activities, such as community research, which may be quite unobtrusive, for example studies involving observation of public behaviour.

## **6. Where third parties are affected by the research, informal consent should be obtained**

6.1 When third parties, for example spouses, teachers or health care professionals, are directly involved in the care, education or treatment of the potential participants, consent should also be obtained from them.

6.2 Informal consent should involve sharing of information about the project.

6.3 If the proposed research is likely to interfere with the treatment or care being provided by a third party, it is necessary that they be fully informed and sign a consent to participate.

6.4 In certain situations, the affiliation of participants to particular organisations or special groups such as educational institutions, business organisations, or hospitals, may necessitate the granting of permission to conduct the research project and any relevant policies or guidelines should be followed.

## **7. The consent of vulnerable participants or their representatives' assent should be actively sought by researchers**

7.1 If the involvement of children in a research study is justified, then parents or other legal guardians have the right to be informed and to give their assent for inclusion of the child in the study.

7.2 In the case of educational research, any special Faculty policies or procedures should be followed.

7.3 To the extent that it is feasible, which will vary with age, the willing consent of participants who are children should also be sought. Generally, children over age 16 may be assumed to be capable of giving informed consent, but this will vary depending on the nature of research and special guidance may need to be sought.

7.4 In cases where people are unable to comprehend the implications of research, for example people with dementia, assent to participate may have to come from a representative, such as a legal guardian or immediate relative.

7.5 Witnessed consent is required for vulnerable participants who have intellectual or cultural difficulties in speech or understanding, but who are deemed capable of giving consent.

7.6 The quality of the consent of participants who are in a potentially dependent relationship with the researcher (e.g. students, employees and patients) requires careful consideration, as willingness to volunteer may be unduly influenced by the expectation of advantageous benefits.

## **8. Honesty should be central to the relationship between researcher, participant and institutional representatives**

8.1 The deception of participants should be avoided.

8.2 The use of one-way mirrors for observation in any investigation must be clearly justified. Ethical standards for research involving human participants 3 of 6

8.3 If deception is necessary, the reasons should be explained to participants after the study.

## **9. Participants' confidentiality and anonymity should be maintained**

9.1 Researchers should take precautions to protect confidentiality of participants and data.

9.2 The identity of the participant, or any information which may identify the participant, may not be revealed without the participant's adequate prior consent in writing.

9.3 Researchers and other collaborators should deal with all data obtained through their project in such a manner as not to compromise the personal dignity of the participant or to infringe upon the participant's right to privacy.

9.4 All information obtained in the course of a research project should be considered privileged information and should under no circumstances be publicly disclosed in a fashion that would identify any individual or organisation (except if subpoenaed by a court).

9.5 When personal identifiers are used in a study, researchers should explain why this is necessary and how confidentiality would be protected.

9.6 Procedures for protecting the confidentiality of participants should be followed and include:

- securing individual confidentiality statements from all research personnel;
- coding data with numbers instead of names to protect the identity of participants;
- using codes for identification of participants when transcribing audiotapes, and destroying the tapes on completion of transcription;
- storing data with any identifying information in a locked file to which only one or two persons have access;
- using pseudonyms for participants, agencies and geographical settings in the publishing of reports;
- disposing of information that can reveal the identity of participants or places carefully (e.g. burning or shredding rather than disposal in wastebaskets).

## **10. The collection and storage of research data by researchers must comply with the Data Protection Act 1998**

10.1 Researchers should follow the University's Data Protection Policy and Guidelines.

10.2 Researchers should be aware of the risks to anonymity, privacy and confidentiality posed by all kinds of personal information storage and processing, including computer and paper files, e-mail records, audio and videotapes, or any other information which directly identifies an individual.

10.3 Participants must be informed of the kinds of personal information which will be collected, what will be done with it, and to whom it will be disclosed. 'Consent to process' may need to be obtained where information collected from individuals is to be used later for research purposes.

10.4 Measures to prevent accidental breaches of confidentiality should be taken (see section 9), and in cases where confidentiality is threatened, relevant records should be destroyed.

10.5 Provisions for data security at the end of a project must be made. Where the researcher leaves the University, this responsibility should usually rest with the relevant School. Ethical standards for research involving human participants 4 of 6

## **11. Researchers have a duty to disseminate their research findings to all appropriate parties**

11.1 Participants and relevant stakeholders should be offered access to a summary of the research findings.

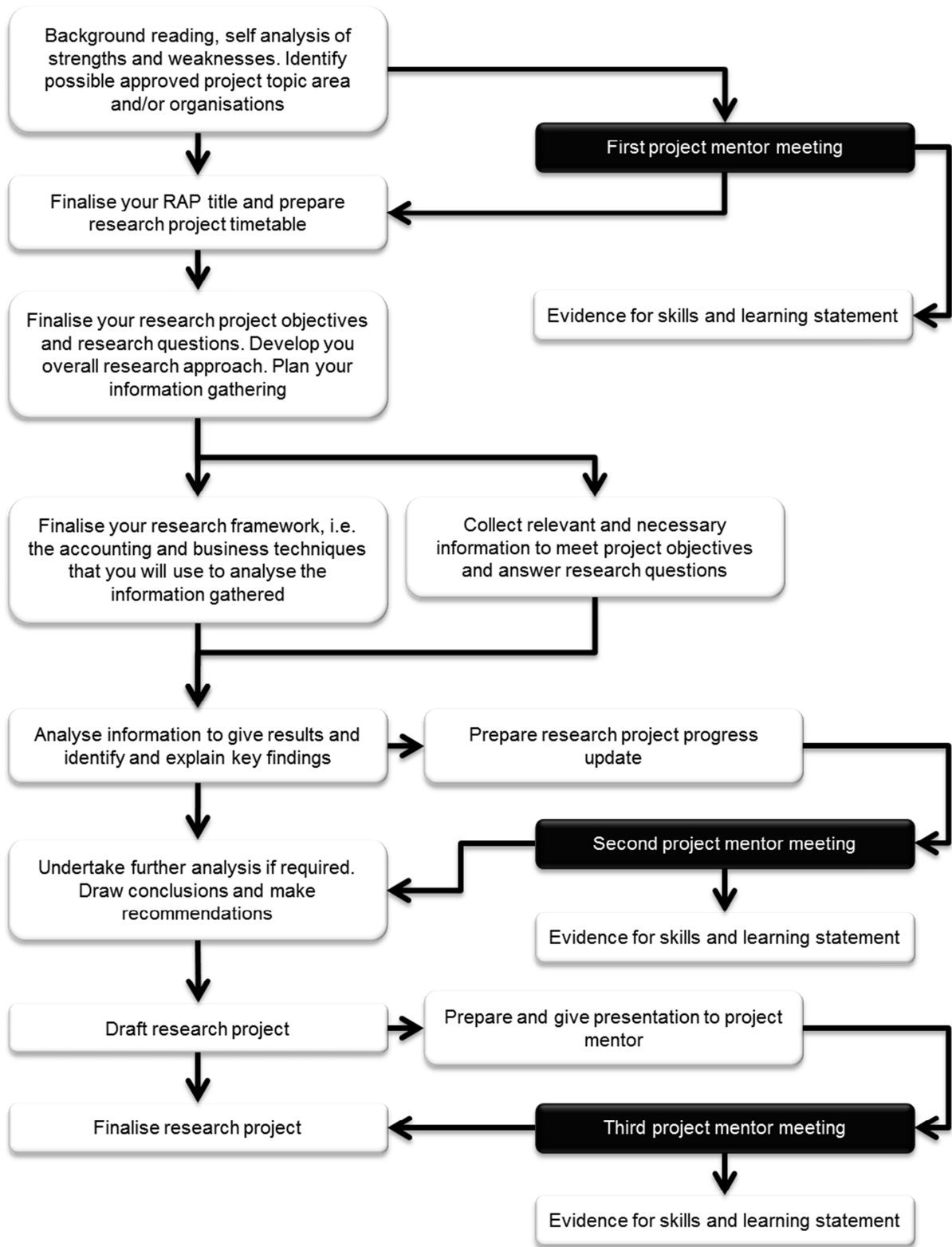
11.2 Reports to the public should be clear and understandable, and accurately reflect the significance of the study.

**12. Consent form guidelines**

12.1 The following issues should be addressed in a consent form:

- Title of the study
- Purpose of the study
- Why participant was selected
- Description of procedures, purpose, length of time required and how participants will be involved
- Discomforts, inconveniences expected
- Risks, if any
- Benefits, if any
- Withholding standard care/treatment or an alternative, if any
- Compensation to be expected, if any
- How confidentiality, anonymity and privacy will be maintained
- Right of participant to refuse to participate or withdraw at any time for any reason
- Sources for information and assurances that researcher will provide further and on-going information (e.g. name and contact phone number of the researcher)
- Signature of the researcher and the participant or the participant's representative
- Signature of the witnesses where appropriate.

## Appendix 5 – Oxford Brookes process model



## 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.<sup>1</sup>

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

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 £550 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:**

1. 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](mailto:acca@brookes.ac.uk) to request a Mitigating Circumstances Form. A copy of the form is included in Appendix 8 for your information. 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’.**

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 the Faculty’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](mailto: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/>

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:

	Evidence Submitted To...	Evidence Considered By...	Allowance Determined By...	Outcome Relayed By...	Evidence Held By...	Self-certification accepted?
During study, before the submissions deadline, requests of up to 1 week	OBU ACCA office	Module leader	Module leader	MCP secretary	OBU ACCA office	Yes
During study, before the submissions deadline, requests of 1-5 weeks	OBU ACCA office	MCP sub-group	MCP sub-group	MCP secretary	OBU ACCA office	No
Non-submission, notified after submission date, student has one or more submissions periods remaining	Not required, student can submit in next submission period without penalty.					
Non-submission after ten year period has elapsed, notified before final submission deadline, requests of more than 5 weeks	OBU ACCA office	MCP - meeting shortly after submission deadline, or by circulation of papers	Exam committee chair (on behalf of the exam committee)	MCP secretary	OBU ACCA office	No
Non-submission after ten year period has elapsed, notified after final submission deadline	OBU ACCA office	MCP - by circulation of papers	Exam committee chair (on behalf of the exam committee)	MCP secretary	OBU ACCA office	No

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 Faculty of Business, 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 8 – Mitigating Circumstances Claim Form

**This form is for information only. Please request a copy of this form from [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk). You must state your ACCA number, full name and give a brief summary of your mitigating circumstances.**

Please complete this form electronically, print and sign it by hand, then return a scanned copy to [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk), accompanied by scanned copies of documentary evidence which support your request for consideration of mitigating circumstances.

### Part 1 – your details

Name:	
ACCA student no.:	

### Part 2 – which assessments were affected

	Module Number	Assessment	Date of submissions deadline
1	CA98	Research and Analysis Project	Original deadline:  Requested extension deadline:dd/mm/yy

### Part 3 – submission

Please select once of the following boxes.

- A. ☐ I am submitting this request before the RAP submissions deadline, and requesting an extension of up to 1 week from the submissions deadline.
- B. ☐ I am submitting this request before the RAP submissions deadline, and requesting an extension of between 1 and 5 weeks from the original deadline.
- C. ☐ I am submitting this request before the RAP submissions deadline, and requesting an extension to my ten year period of registration with the university.
- D. ☐ I am submitting this request after the expiry of my ten year period of registration with the university, and requesting an extension to my period of registration.

### Part 4 – details of the mitigating circumstances

Please explain what occurred, when it occurred, and how it affected your work.

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### Part 5 – reason for late request

Please only complete this section if this request is being submitted **after** your ten year period of registration for the BSc in Applied Accounting programme has expired. Statements made in this section **must** be supported by documentary evidence from an authoritative third party (or an explanation for the lack) submitted with this form and listed in Part 6 – evidence.

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### Part 6 – evidence

You should provide documentary evidence from an authoritative third party in support of your request for consideration of mitigating circumstances. Please list the documentary evidence you are attaching with this form. If you cannot provide supporting documentary evidence, please provide an explanation for the lack.

**Part 7 – signature**  
**Once you have completed the above sections, please print this form and sign it by hand.**

*Please note that giving false or partial information is a breach of the Student Conduct Regulations.*

To the best of my knowledge and belief, the information given above is true and complete.

Signature:	
Date (dd/mm/yyyy)	

**Please return a scanned copy of your completed and signed form to [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) along with scanned copies of any supporting documents listed under Part 6 - evidence.**

## Appendix 9 - Research and analysis project checklist

This is for your information only – you do not have to submit this form	
Have you completed the ACCA Professional Ethics 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.	
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	
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)	
Is there evidence of a spreadsheet and IT within the project? (Spreadsheet formulae should be included)	
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?	
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)	
Have you used the three most up-to-date financial statements for review if you have based your RAP on topic 8?	
If you have focused on topic 08, have you used a comparator for the ratios of another company or industrial averages in your work?	
If you have chosen either topic 8 or topic 15 and are either submitting a new project or originally submitted in period 32 have you selected an organisation from one of the three specified industry sectors.?	
Have you answered the 4 specific questions (November 2015) required in the Skills and Learning Statement (SLS)? (You may use the questions as headings to structure the SLS)	
Have you included copies of your PowerPoint presentation slides for your SLS?	
Have you included a title page with your ACCA number written on it as well as the declared word count?	
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.	
Is your Research Report 7500 words or less and your SLS 2000 words or less?	
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: <a href="http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1">http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1</a>	
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 <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a>	
If you experience any difficulties in uploading your project, please email <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a>	

## **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.

**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** for the May submission period

**1 July** for the November submission period

Applications must be submitted as Word documents and emailed to [acca@brookes.ac.uk](mailto: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.*

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