

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

INFORMATION PACK

2011-2012

**OXFORD
BROOKES
UNIVERSITY**



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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 recognised by The Times as part the Good University Guide 2012.

The Times states that Oxford Brookes is "firmly established as England's leading post-1992 University" and rose three places to reach 48th in a table of UK Higher Education Institutions. This has afforded Oxford Brookes "a level of competition not unlike that at some Russell Group universities".

The Faculty also hosts one of the UK's 24 Higher Education Academy Subject Centres, set up to share good practice in teaching.

Oxford Brookes University – like other UK universities – has degree awarding power, granted by Royal Charter. 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, and being 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.

In an independent assessment of teaching quality, the Business Faculty was one of only two in the country to achieve the maximum score (24/24) across more than one subject area.

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

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

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

2. Eligibility

To be awarded the BSc (Hons) in Applied Accounting 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 other papers as required to successfully complete all nine Fundamentals level papers
- complete the ACCA Professional Ethics module *before submitting a Research and Analysis Project to Oxford Brookes University.*
- complete and pass the Oxford Brookes University Research and Analysis Project

The degree must be completed within 10 years of your start date onto the ACCA's professional qualification 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 opt back in to the BSc degree by contacting *ACCA Connect*.
- 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.**

You do not hold a suitable English language qualification

- Providing you complete Paper F4, then this will be acceptable. Oxford Brookes University deems Paper F4 as proof of English proficiency therefore you should complete this exam and opt in with ACCA before passing Papers F7-F9.

You enrolled with ACCA over 10 years ago

- The BSc (Hons) in Applied Accounting degree has a 10 year deadline starting from a student's start date with ACCA. If this has expired in your case, we regret that you are no longer eligible to complete the degree with us.

The Professional Ethics Module

In order to qualify for the BSc (Hons) in Applied Accounting degree, all students must firstly complete the 9 Fundamental exams as well as the online Professional Ethics Module (PEM). This module is compulsory for anyone submitting a project to Oxford Brookes – even though you may not have to complete it as part of your ACCA studies if you registered before 2007.

The PEM is accessed via your *myACCA* page, but you will only be given access to the module once you are eligible to sit for Paper P1. The module does not need to be completed in one go, and you may therefore find yourself re-visiting the module as it takes approximately 2-3 hours in total to complete. Once you have fully completed it, you are required to write a completion statement, and a certificate will subsequently be sent to you.

By completing this module, you will be gaining a better understanding of ethical issues in accounting, and it will also give you a chance to reflect on your own behaviours.

If you are not able to access the Professional Ethics Module via your *myACCA*, alternative arrangements can be made by contacting students@accaglobal.com

3 Conversion arrangements

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

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, including a Pass in ACCA Paper F4, Corporate and Business Law. 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 Paper F4, Corporate and Business Law.

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

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).

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.

Oxford Brookes University Research and Analysis Project

You must pass or be exempt from the ACCA Fundamentals exams, including sitting and passing all of F7, F8 and F9, and complete the Professional Ethics module before submitting a RAP to Oxford Brookes University.

You will need to find a 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. Your project mentor should be a member of staff at an ACCA tuition provider, your line manager or an ACCA qualified member. Please note that this is different role to the role 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 fulfill both these roles.

Oxford Brookes University has two submission periods each year during which you may submit an OBU RAP, once the submission period has closed it will not be possible to upload your RAP.

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.

4. b) Programme learning outcomes

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

Knowledge and understanding

- K1 Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
- K2 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.
- K3 Use relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.
- K4 Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organisation.
- K5 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.
- K6 Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.
- K7 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.
- K8 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.

Disciplinary and professional skills

- D1 Prepare non-complex financial statements using generally accepted accounting principles.
- D2 Evaluate and comment on the performance and financial situation of organisations using a range of interpretative techniques.
- D3 Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.
- D4 Understand the limitations of accounting techniques and the implications of such limitations.
- D5 Understand the limitations of acquired knowledge of legal and taxation issues and recognise the need to seek further specialist advice where necessary.
- D6 Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.

Transferable Skills

- T1 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.
- T2 Communicate appropriately in writing and through an oral presentation.
- T3 Complete a programme of study through independent and self managed learning.
- T4 Undertake an independent Research Report relating to a single organisation or industry sector.
- T5 Prepare a written report which meets academic requirements of information collection and referencing of information sources.
- T6 Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.
- T7 To reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

4. c) RAP learning outcomes

The learning outcomes of the OBU RAP are achieved through your experience of undertaking a research based project related to a single organisation. The learning outcomes are achieved through completing the two components of the OBU RAP; the Research Report (RR) and the Skills and Learning Statement (SLS). There is no syllabus for the OBU RAP and none of the learning outcomes are based on direct teaching by OBU staff.

The purpose of the OBU RAP is to allow you to demonstrate certain specific transferable capabilities of the BSc degree programme:

- T4 Undertake an independent Research Report relating to a single organisation or industry sector.
- T5 Prepare a written report which meets academic requirements of information collection and referencing of information sources.
- T6 Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.
- T7 To reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

And to use the experience gained by undertaking the OBU RAP to contribute to the development of other BSc programme capabilities:

Knowledge and understanding (K)

- K1 Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.

Disciplinary and professional skills (D)

- D3 Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.
- D4 Understand the limitations of accounting techniques and the implications of such limitations.
- D6 Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.

Transferable Skills (T)

- T1 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.
- T2 Communicate appropriately in writing and through an oral presentation.
- T3 Complete a programme of study through independent and self managed learning.

5. Assessment

The Research and Analysis Project (RAP) is the final component of the BSc degree and consists of two separate documents; a 6,500 word Research Report (RR) and a 2,000 word Skills and Learning Statement (SLS). You are also required to give a presentation on the project to your project mentor.

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.

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.

5. a) Assessment criteria

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
<i>Technical and professional skills</i>		<i>Grade A, B, C or F</i>
Understanding of accountancy / business models	K1	
Application of accountancy / business models	D3	
Evaluation of information, analysis and conclusions	T1	
Presentation of project findings	D6	
<i>Graduate skills</i>		<i>Competence / Non-competence</i>
Communication	T2	
Information gathering and referencing	T5	
Information technology	T6	
<i>Research Report assessment</i>		<i>Grade A, B, C or F</i>

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 project mentor, including the presentation that you gave to your project 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 project mentor. To achieve a pass

in the SLS you must demonstrate competence in both self-reflection and communication skills.

	Learning Outcome	Assessment
<i>Graduate skills</i>		<i>Competence</i>
Self reflection	T7	
Communication skills (including presentation)	T2	
<i>Skills and Learning Statement assessment</i>		<i>Pass/Fail</i>

Details of the full assessment criteria for both the Research Report and the Skills and Learning statement are available in APPENDIX 1

5. b) Resubmission rules

The following rules will apply to 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 RR at the first attempt, but are awarded a Fail grade in the SLS, 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
- Resubmissions will always require the full project Fee to be paid

5. c) Determination of class of degree

The class of BSc degree will be based on both:

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

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

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

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

ACCA average mark	Class of Degree			
	First	Upper Second	Lower Second	Third
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

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. The role of the project mentor

If you wish to submit a Research and Analysis Project (RAP) to Oxford Brookes University then you must have a Project Mentor. The Project 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 Project Mentor will confirm to Oxford Brookes University that he or she has been your Project Mentor and that your RAP is your own work. Your RAP registration form will require you to enter contact details for your Project Mentor and your Project Mentor will be required to confirm that they undertook your mentoring.

You will have three meetings with your Project Mentor. These meetings provide your Project 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 Project Mentor is not expected to have specialist knowledge within your project topic area or of academic research methods. Your Project 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 Project Mentor what you have to do to pass – this is given in the assessment criteria for the RAP. You should not expect your Project 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 Project 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 Project 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 included in these web pages.

Your Project 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 your timetable for submission of your RAP to Oxford Brookes University. Your Project 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.

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

6 a) Choosing your Project Mentor

It is your responsibility to find someone to act as your Project Mentor and to arrange three meetings with him or her. It is not possible for Oxford Brookes University to provide a Project Mentor for you but Oxford Brookes University has identified three categories of individuals from which you should choose your Project Mentor.

The person you choose should be one of the following:

- Your tutor at College or University
- A senior colleague at work e.g. your line manager
- A qualified Chartered Certified Accountant.

If you identify somebody as a potential Project Mentor who does not fall into any of these three categories, then you should contact the ACCA office at Oxford Brookes University and provide a copy of your suggested Project Mentor's CV for approval. If the proposed Project Mentor is a member of a recognised professional body or institute and / or holds a recognised degree equivalent qualification then it is likely that approval will be given.

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

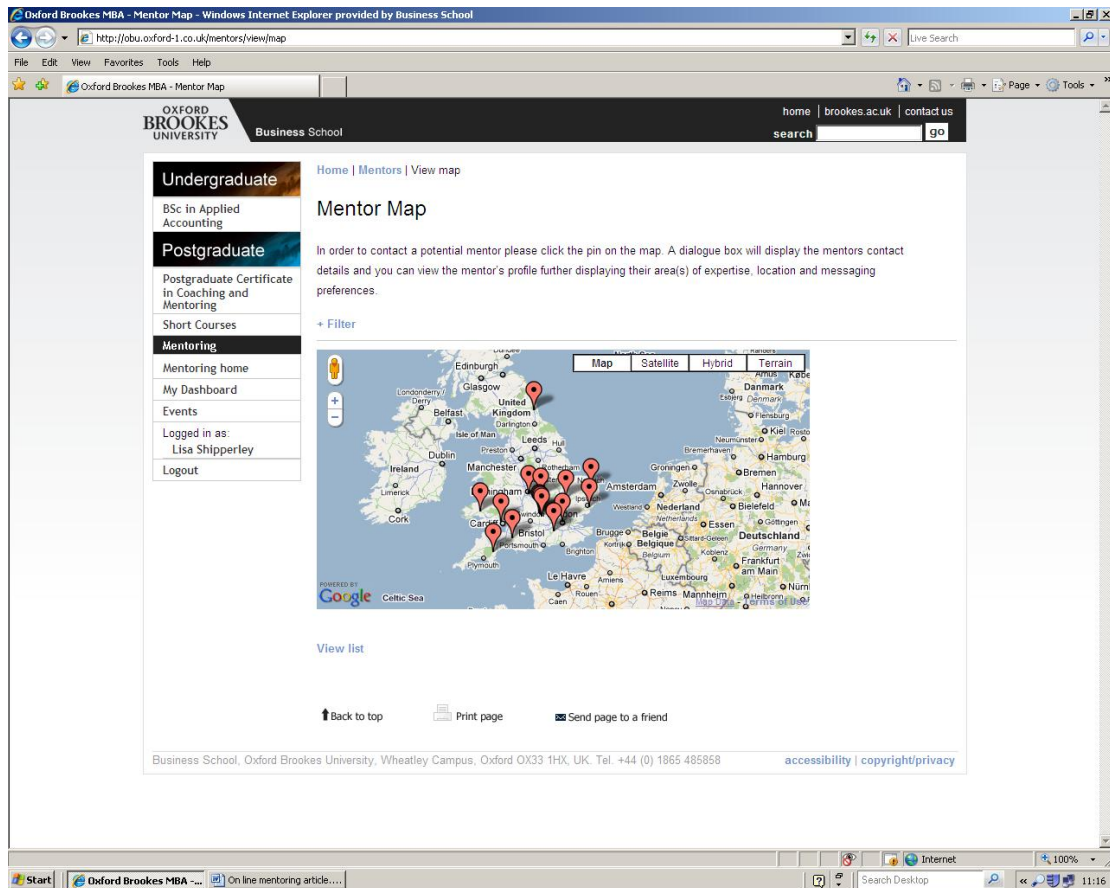
- Is approachable and has genuine interest in helping students to succeed
- Listens and actively questions
- Respects confidentiality and is trustworthy
- Acts as a sounding board to explore ideas and issues arising from research
- Provides positive and constructive feedback on research being carried 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.

On line mentoring website

Oxford Brookes University has an On-line Mentoring website. The aim of this website is to:

1. provide a medium for students to find suitably qualified mentors for the BSc in Applied Accounting Research and Analysis Project
2. 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 and list form and will be available to mentees seeking mentors.



The price of the Online Mentoring course is £85. ACCA students can sign up as a mentee through the website given below and will have free access to the website and will be able to use it to find themselves mentors.

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

- Three interactive work modules, each with an online test.
- Interactive presentations which introduce mentoring and detail mentoring in the context of the Applied Accounting Programme.
- Video introductions by Oxford Brookes Visiting Professor David Clutterbuck.
- Resources and links to further reading.
- ACCA member CPD credits on successful completion.
- Details of global mentoring related events.
- Registration to a global database allowing potential mentees to search for your profile and contact you.

If mentors are an ACCA member, studying this module may count towards their CPD as long as the material is relevant to your 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 life long learning experience.

If your mentor is interested in undertaking 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 b) Meetings with your Project Mentor

Oxford Brookes University requires that you have at least three meetings with your Project Mentor, each of which would normally be about 30 minutes in length. If your Project 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 Project 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.

The first meeting - planning and your RAP title

Before your first Project 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 Project Mentor, you need to give your Project Mentor some of your ideas so that they can provide you with some useful feedback. Give your Project 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 Project 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 Project 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.

The second meeting - Research Report progress update

The second meeting is the opportunity for you to get feedback from your Project 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 Project 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 Project Mentor a very clear idea of your progress.

Your Project 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 Project 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.

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 Project Mentor before the third meeting. This meeting includes a 15 minute presentation that you give to your Project Mentor and perhaps also to other students who have undertaken their own RAP.

You will need to investigate how to prepare an effective presentation, using PowerPoint or overhead slides. 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 Project 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 be required to provide the email contact details of your mentor so that Oxford Brookes University can send an email confirmation request to your mentor confirming that they did undertake the mentoring of your RAP. Please therefore confirm with your mentor their email address and explain that Oxford Brookes University will be sending a mentor confirmation request to them. The mentor confirmation request will be made shortly after your RAP submission and will be made to all mentors.

6 c) 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 Project Mentor:

- 'What did you learn from the meetings with your project mentor, including the presentation that you gave to your project 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

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. To reach this stage of the BSc degree you have already successfully completed at least nine demanding ACCA professional exams.

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 this website. 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 favorably 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 a) Project topic areas and titles

If you intend to submit a Research and Analysis Project (RAP) to Oxford Brookes University, Oxford Brookes University strongly recommends that you should choose one of the following twenty approved project topic areas 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 financial statements available

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 2008 and 31 December 2010 (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.

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 b) Research Report

Before you start work on your Oxford Brookes University Research Report, you should read all of the information included in these web 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 Project 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

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 6,500 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.

Getting to Grips with Research in your Research and Analysis Project

Why do almost 50% of students continue to fail their RAPs on first submission?

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?

1. 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.*

2. 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.

3. Understanding the RAP constraints – and being realistic!!

This is a 6,500 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. Your project research must be a business analysis and evaluation, not just a financial analysis, of the topic area issues in your chosen organisation. Your conclusions and any appropriate recommendations must answer the specific research questions and meet the project objectives you set. These are all constraints, which you must take fully into account in conducting your research and writing up your research report.

The following suggestions should be helpful to you.

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

The criteria for effective objectives are sometimes defined as SMART objectives: that is:

Specific
Measurable
Achievable
Realistic and
Time bound

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

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

The benefit of following the recommended structure and content is that it acts as a checklist and reflects the assessment criteria. Many students still continue to ignore the recommended structure and content, and substitute one of their own. While this is not a reason for failure in itself, it often leads to certain important requirements being omitted from the report, which is a cause of failure. Remember also that presentation is important, so check your report carefully for style, use of language, clarity of expression, appropriate use of tables, diagrams, graphics and appendices- and make sure you stick to the limit of 6500 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 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 sets 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 provider institutions also include a brief introduction to research methods, tailored to RAP requirements, as part of the package. Mentors from 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.

Al Neilson 2010

7 b) i) 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).*

Article by Phil Clarke June 2011.

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.

7 b) ii) Referencing of information sources

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 must use the **Harvard Referencing System** for your 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.

7 b) iii) Research ethics

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

- Does your proposed research involve any of the following:
 - Deception of participants,
 - Financial inducements,
 - Possible psychological stress,
 - Access to confidential information,

- Any other special circumstances?
If you have answered 'yes' to any of the issues identified above, how will you deal with these issues?
- Are you likely to need to preserve participants' anonymity and/or confidentiality?
If you have answered 'yes', how do you intend to do this?

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

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

7 b) iv) 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 of your data, then you must write to the BSc Programme Lead at 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 Lead will decide whether to give approval to your request and will set conditions which will have to be met to submit the requested project.

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, never published, seen only by a marker and moderator and sometimes by an external examiner, are kept in a locked office, and pass projects normally destroyed after 12 months.

This issue must be resolved before you submit your Research Report to Oxford Brookes University otherwise your project will be returned to you unmarked. In some cases the Programme Lead may undertake to mark the project him/herself and allow only the Chief Moderator to moderate the project.

7 b) v) 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 and / or other software 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 other software used to process data. For example, this could be done by using a spreadsheet to prepare financial ratios / performance indicators or by the preparation of graphs / tables / pie charts from a database that records questionnaire findings. You should include sample printouts of spreadsheet formulae or 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 b) vi) 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 Project 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 b) vii) Structure, word count and presentation

The word limit for your Research Report is 6,500 words. Oxford Brookes University recommends the following structure and approximate word distribution for your Research Report. We believe that this will allow you to demonstrate all of the required technical and professional skills, and graduate skills in sufficient depth. It is important to note that words included in tables within the body of the report are included in the word count, appendices including financial statements are not included in the word count and the list of references is also not included in the word count.

TITLE PAGE

CONTENTS PAGE

PART 1 - Project objectives and overall research approach - 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 - 1,500 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 - 4,000 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 6,500 words. You will be asked to declare your word count of your project on the Oxford Brookes University RAP registration form.

The 6,500 word limit excludes the Title Page, the Contents Page, the List of References and the Appendices. Words used in tables and graphs and other forms of data presentation are not included in the word count, however tables that include written analysis (for example a SWOT analysis table) and words used in section headings are included in the word count.

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 in either the main text of the Research Report or 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.

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 c) 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 Project Mentor. You will submit a copy of the PowerPoint presentation or overhead slides that you used in your presentation to your Project 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 project mentor, including the presentation that you gave to your project 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 Project 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 Project 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 Project 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 Project 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.

8 Submission periods

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

Period 23

Latest date to complete the Professional Ethics module	15 October 2011
Earliest submission of RAP online	1 November 2011
Latest submission of RAP online	21 November 2011
Oxford Brookes University BSc Examination Board	March 2012
RAP and BSc degree results despatched	Wed 28 March 2012

Period 24

Latest date to complete the Professional Ethics module	8th April 2012
Earliest submission of RAP online	1 May 2012
Latest submission of RAP online	25 May 2012
Oxford Brookes University BSc Examination Board	September 2012
RAP and BSc degree results despatched	Wed 26 September 2012

Please note that projects must be submitted online at the Oxford Brookes University website by the date of latest submission. 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, 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 6.

A sample of projects will be uploaded will be submitted through TURNITIN. For more details on this, please visit <http://www.accaglobal.com/students/bsc/rules/cheating>

Fee

You are required to pay a project submission fee to Oxford Brookes University with any project submission. The Oxford Brookes University RAP submission fee for period 23 is £115, and £135 for Period 24. This fee is subject to increase in subsequent submission periods.

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

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.

9. 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.

9. a) Oxford Brookes University policies and procedures

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.

Academic appeals

You may not appeal against the academic judgment of an examiner.

You may request a review of the decision to award a particular grade to your Research and Analysis Project. However disagreement with the academic judgment of an examiner is not grounds for such a review, which would normally only consider whether the assessment has been conducted in accordance with the RAP regulations. Further details of the regulations can be viewed on the Oxford Brookes University website.

Disciplinary procedures

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 details of the regulations can be viewed on the Oxford Brookes University website.

Complaints procedure

Please visit the Oxford Brookes University website to view the complaints procedure.

Cheating

All assessments are intended to determine the skills, abilities, understanding and knowledge of each of the individual students undertaking the assessment. Cheating is defined as obtaining or attempting to obtain an unfair academic advantage. Cheating or assisting someone else to cheat (including attempting to assist someone else to cheat) may be subject to disciplinary action in accordance with the University's Disciplinary Procedure. The University takes this issue very seriously and students have been expelled or had their degrees withheld for cheating in assessments. If you are having difficulty with your work it is important to seek help from your tutor rather than be tempted to use unfair means to gain marks. Do not risk losing your degree and all the work you have done.

The University's regulations define a number of different forms of cheating, although any form of cheating is strictly forbidden. These are:

- **Submitting other people's work as your own** – either with or without

their knowledge. This includes copying in examinations; using notes or unauthorised materials in examinations; submitting work you have paid for as your own; impersonation – taking an assessment on behalf of or pretending to be another student, or allowing another person to take an assessment on your behalf or pretend to be you.

- **Plagiarism** – taking or using another person's thoughts, writings or inventions as your own. To avoid plagiarism you must make sure that quotations from whatever source are clearly identified and attributed at the point where they occur in the text of your work by using one of the standard conventions for referencing. The Library has a leaflet about how to reference your work correctly and your tutor can also help you. It is not enough just to list sources in a bibliography at the end of your essay or dissertation if you do not acknowledge the actual quotations in the text. Neither is it acceptable to change some of the words or the order of sentences if, by failing to acknowledge the source properly, you give the impression that it is your own work.

- **Collusion** – except where written instructions specify that work for assessment may be produced jointly and submitted as the work of more than one student, you must not collude with others to produce a piece of work jointly, copy or share another student's work or lend your work to another student in the reasonable knowledge that some or all of it will be copied.

- **Duplication** – submitting work for assessment that is the same as, or broadly similar to, work submitted earlier for academic credit, without acknowledgement of the previous submission.

- **Falsification** – the invention of data, its alteration, its copying from any other source, or otherwise obtaining it by unfair means, or inventing quotations and/or references.

- **Custom Writing Services** – this includes the use of any service which produces custom materials for a fee or other benefit. The University may consider any request placed with any form of custom writing service to be a form of cheating, whatever use is then made of the material produced, and therefore to be an offence under the Student Conduct Regulations. This extends to include any request for any piece of work (either formative or summative assessment or work which is not linked to any form of assessment or credit-bearing element of your programme) including, but not limited to, essays and dissertations (including outlines and guides), reports, exam notes, proposals, posters, presentations, the editing or improvement of existing work, statistical services and computing services including programme and code development.

Matthew Andrews
Academic Registrar

Approved at AESC 22 June 2011

10. 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
Oxford Brookes University Business School
Wheatley Campus
Wheatley
Oxford OX33 1HX
United Kingdom

Email: acca@brookes.ac.uk
tel: +44 (0) 1865 485702
fax:+44 (0) 1865 485802

11. Frequently Asked Questions

Am I eligible for the degree?

Check on [myACCA](#) and, if still in difficulties, see the Section on Eligibility. The Oxford Brookes University ACCA office is not able to give you any answers on this issue directly.

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.

When do I submit the Project?

There are two opportunities each year to submit the project, the months of May and November

What is included in the Word Count?

Appendices, Contents pages, Bibliography and the List of References do not form part of the word count

How important is the IT requirement?

Extremely important: If you do not show evidence of using a spreadsheet you are almost certain to fail.

How important is it to reference properly?

Along with IT, failure to reference properly is the most common reason for failing the project. The references must be both in the text, in the correct format and in the List of References. One reason for this is to avoid plagiarism. See Appendix 3 "A guide to citing and referencing for Business Faculty students "

What is plagiarism

Plagiarism occurs when you produce someone else's work within your report without acknowledging the fact. Clearly if you fail to provide a reference for a sentence or paragraph that you took from another text then that is Plagiarism. This is a serious disciplinary issue and may result in being permanently excluded from Oxford Brookes University and action from the ACCA.

If I want to do a different topic what do I do?

It is not possible to choose an alternative project; students are required to choose a topic from the recommended list.

What happens after I submit the project?

You will receive an acknowledgment by email once your project has successfully been uploaded online; the timetables for project submissions and despatch of results are given on the ACCA website.

What happens if I have passed?

You will receive a certificate, normally within 3 months of the results letter and you will be invited to a graduation ceremony either at Oxford Brookes University in Oxford or at a regional centre near you – currently offered at Malaysia or Singapore and Kenya. Your mark sheet will not be returned to you.

If I fail do I get told why?

You will get a limited amount of feedback on your mark sheet, which will indicate which areas you passed and which areas you failed.

What are the most common reasons for failure?

The most common reasons for failure are

- IT - in particular not including reasonable evidence that a spreadsheet has been used
- not referencing the work properly
- not including copies of the PowerPoint/overhead slides etc used in the presentation to the project mentor.
- insufficient analysis of the information that the student researches.

If I fail do I have to start with a completely new topic?

Not necessarily – it may be that you just have to remedy the deficiencies indicated in your mark sheet. In that case you may resubmit an amended report. However please note that if you fail and resubmit the same topic but with an attempt to rectify the deficiencies, you will often have to hold three mentor meetings again. However these meetings may well take an abbreviated form.

However if your fail was purely for failing to include the presentation, then three further mentor meetings will not be necessary.

The Research and Analysis Project is in 2 parts – the RR and the SLS. If you pass one of these you do not have to resubmit that part.

If you are re-submitting a Topic 8 RAP then you need to make sure that your RAP is using the most up to date financial statements.

If you are re-submitting please see the re-submission guide at:

<http://www2.accaglobal.com/documents/resubmissionguide2010>

If I have been ill for a prolonged period of time can I obtain an extension to the 10 year deadline?

Oxford Brookes University has a mitigating circumstances process and if you are nearing your 10 year deadline for submission and have had a prolonged period of illness then you may be eligible for an extension due to mitigating circumstances. Please email mitigating circumstances requests to acca@brookes.ac.uk.

How many times can I submit the project?

You may submit the project a maximum of 3 times. The standard fee must accompany every submission.

If I analyse some published financial statements, do I have to include them with my project?

No, not the complete publication but you should, include a copy of the key statements as an Appendix. Note that the Appendices do not form part of the word count.

I intend to analyse some questionnaires – do I have to include them all in my project?

No, but you must include a copy of the questionnaire and a summary of the responses as an Appendix.

APPENDIX 1 RESEARCH AND ANALYSIS PROJECT ASSESSMENT CRITERIA

<i>Research Project</i>	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.
Graduate Skills	Competent	Not competent		
Communication	Language mostly fluent.	Meaning often unclear.		

	Grammar and spelling mainly accurate.	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 / or other software in preparing the project report.	Little evidence of use of IT during preparation of project. Little online access, no evidence of spreadsheet / other soft ware use.		
Skills and Learning Statement	Competent	Not competent		
Self reflection	Makes a reasonable attempt to address all four questions. (see below *) Shows ability to reflect on judgements made / actions taken during project work. Evidence of recognising own strengths and weaknesses	Overly focused on only one or two questions. Emphasis on description of events, little evaluation of self-development etc. Little discussion of own strengths and weaknesses		
Communication skills	A copy of the presentation to the project mentor is	A copy of the presentation to the project mentor has not		

	included. Presentation has appropriate structure. Content is clearly linked to project report findings.	been included. Presentation is poorly structured and / or content is not relevant to project report findings.		
--	--	--	--	--

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

1. What did you learn from the meetings with your project mentor, including the presentation that you gave to your project mentor?
2. How well do you think that you have answered your research question(s)?
3. How have you demonstrated your interpersonal and communication skills during the project work?

4. How has 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.

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 project mentor. This email mentor confirmation request will 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.

Thank you again for participating in this Project.

**Programme Lead, BSc (Hons) Applied Accounting
Oxford Brookes University**

Meetings with your mentor

The three meetings with your mentor, each of which should normally be about half an hour long, 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

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

STUDENT

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

1ST MEETING - PLANNING

What is your Report going to be about?
How do you plan to do the Report?
Why are you doing it in this way?
What problems do you envisage?
When will you do x, y and z?

I have considered the following alternatives - can I talk them through with you?
This is my plan what do you think?

2ND MEETING - PROGRESS UPDATE

What difficulties have you had?
How will you/have you overcome them?
What are you going to do next?
Are you on schedule/do you need to reschedule?

I have had this problem. Could you offer some advice?

3RD MEETING - REVIEW

What went well/badly?
Does the Report meet its objectives?
Does it make sense?

What went well/badly?

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

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

APPENDIX 3 A guide to citing and referencing for 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. And 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 than 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:

eg Agriculture still employs half a million people in rural Britain (Shucksmith, 2000).

An author can be an organisation or Government Department (common with websites):

eg (English Heritage, 2010)

If there are 2 or 3 authors, all names should be given:

eg (Lines, Smith and Walker, 2007)

If there are more than 3 authors, cite the first author, followed by '*et al*' (in italics)

eg (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:

eg This concept is discussed by Jones (1998) ...

If there is no author, use a brief title instead:

eg (Burden of anonymity, 1948)

For websites, if there is no author or title, use the URL:

eg (<http://www.xxxxxxx.org>, 2010)

If the date cannot be identified, use the abbreviation n.d.:

eg (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):

eg 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':

eg ...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:

eg 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:

eg 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.

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

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

Examples of organisation/Government Department as author:

eg 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)

eg 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.**

eg 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**

eg 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)

eg 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>

Lindsay Sellar/Oxford Brookes University Library

August 2011

APPENDIX 4 Ethical standards for research involving human participants

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 unintrusive 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 ongoing 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 unintrusive, 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.

HB/JC

25.3.00

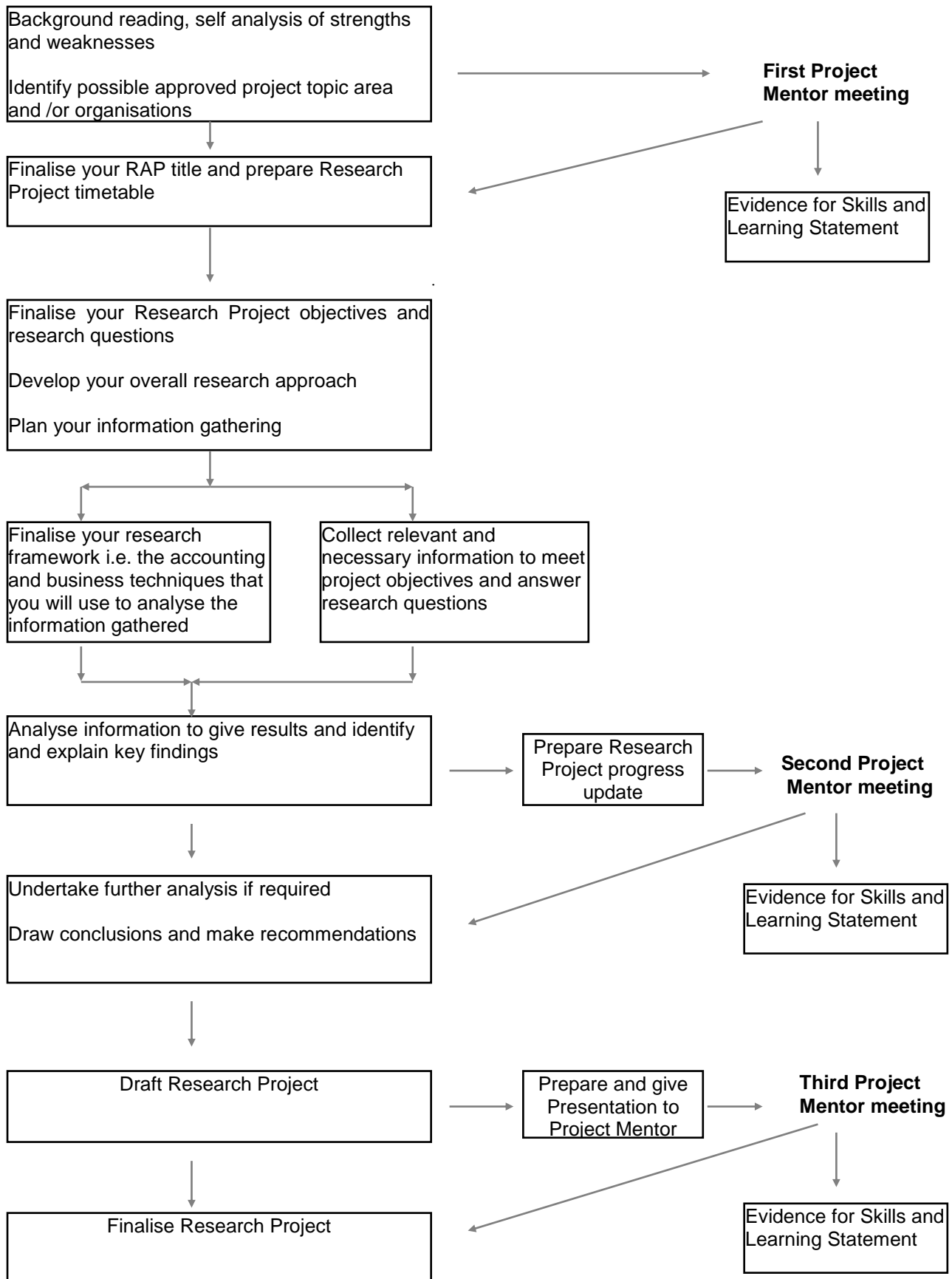
Appendix 1

Consent form guidelines

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 ongoing 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 CHECKLIST

Research and Analysis Project Check List

<p>Have you completed the ACCA Professional Ethics Module by the 8th of the month before submission period? (accessed via myACCA) E.g 8th April for the May submission period & 8th October for the November submission period)</p> <p>This is a compulsory module for EVERY student submitting a project to Oxford Brookes.</p>	
<p>Have you included a Reference List and cited it within the project correctly? (See http://www.brookes.ac.uk/library/resources/harvard.doc for details)</p>	
<p>Is there evidence of a spreadsheet and/or IT within the project? (Spreadsheet formulae should be included)</p>	
<p>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?</p>	
<p>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)</p>	
<p>Have you used the most up-to-date financial statements for review if you have based your RAP on topic 8?</p>	
<p>If you have focused on topic 08, have you used a comparator for the ratios of another company or industrial averages in your work?</p>	
<p>Have you answered the 4 specific questions required in the Skills and Learning Statement (SLS)? (You may use the questions as headings to structure the SLS)</p>	
<p>Have you included copies of your overhead/PowerPoint presentation slides for your SLS?</p>	
<p>Have you included a title page with your name and ACCA number written on it as well as the word count?</p>	
<p>Is your Research Report more than 5500 words and your SLS more than 1800 words? Any submission under this word count is unlikely to pass.</p>	
<p>Is your Research Report 6500 words or less and your SLS 2000 words or less?</p>	
<p>Before logging on to submit, please ensure you have card details ready to pay the relevant submission fee</p>	
<p>If you are resubmitting, have you included a 500 word 'Resubmission Statement'?</p>	
<p>Please note that each session we will select a sample of student projects to be passed through TURNITIN to ensure good academic practice. Students will not be notified in advance.</p>	
<p>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.</p>	
<p>Please check that your name appears correctly on your ACCA records, as this will be the name that will appear on your certificate should you be successful.</p>	
<p>Please note that you must inform Oxford Brookes University of any changes in address that take place after submission of your project, and before the results date. The University does not receive this information from ACCA and therefore it is a student's responsibility to keep Oxford Brookes informed of their personal details. This can be done by emailing acca@brookes.ac.uk</p>	

If you experience any difficulties in uploading your project, please email acca@brookes.ac.uk or contact the office on +44(0)1865 485702