

# **BSc Applied Accounting Research and Analysis Project (RAP) Final opportunity to submit May 2026**

**Submission Periods 51 (Nov 2025) &  
Period 52 (May 2026)**

**[www.brookes.ac.uk/acca](http://www.brookes.ac.uk/acca)**

(June 2025 edition)

Reviewed by Academic Registrar

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This guide is divided into 4 parts

Part 1 – Programme regulations

Part 2 – Submission requirements

Part 3 – Guidance on preparing a RAP

Part 4 – Guidance on resubmission

## BSc Applied Accounting Programme – Closure

OBBS will not offer the BSc Applied Accounting after May 2026. There are two opportunities to submit a Research and Analysis Project (RAP).

- November 2025
- May 2026

If you are unsuccessful in May 2026, there will be one further opportunity to resubmit your work. Further information will be provided with your result.

## PART 1 Programme Regulations

When you submit your RAP, you must be eligible to submit. Your eligibility to submit is checked once you have submitted your RAP. If you are not eligible, your submission will not be marked and you will not be awarded a degree.

### Student Eligibility

If you are an ACCA student or affiliate, to be eligible to submit a Research and Analysis Project, you must

- Have passed the three ACCA Applied Skills **examinations** Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9)
- Have passed, or gained exemption from, the other six papers at the Knowledge Level and Skills Level. **Conditional exemptions do not qualify you to submit the RAP.**
- Have completed the ACCA Ethics and Professional Skills module (or the previous Professional Ethics module)
- Be up-to-date with the payment of your ACCA subscription fees.
- Demonstrate currency of knowledge by **either**
  - passing your RAP within 10 years of the earliest of: the date of your first ACCA examination pass, *or* the date of your first ACCA exemption being granted
  - or**
  - if you have **passed** 3 ACCA (Applied Skills or Strategic Professional) **examinations** in the 5 year period before submission of your RAP.

We do not recommend students forfeit their exemptions for ACCA Applied Skills examinations Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9) as you may not have time to pass the required examination and then complete a Research and Analysis Project.

If you cannot convert your conditional exemptions before May 2026, you are not eligible for the BSc Applied Accounting.

If you have any questions regarding your eligibility contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

## Member eligibility

If you are a member of ACCA, and are considering the BSc Applied Accounting, please contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) to confirm your eligibility.

To be eligible to submit a Research and Analysis Project, you must

- Have passed the three ACCA Applied Skills **examinations** Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9) during the period Jan 2000 – May 2026
- Have passed, or gained exemption from, the other six papers at the Knowledge Level and Skills Level in the period Jan 2000 – May 2026.
- Have completed the ACCA Ethics and Professional Skills module (or the previous Professional Ethics module)
- Be up-to-date with the payment of your ACCA fees.
- Be a full member of ACCA and have made an annual declaration of CPD compliance to ACCA

If you have exemptions from Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9) then you are **not eligible** for the BSc Applied Accounting.

For members, OBU will check your membership record with ACCA to confirm that your CPD is up to date. There is no need to provide OBU with confirmation of this.

## New ACCA member eligibility

New members can only submit a Research and Analysis project once they have made an annual declaration of CPD compliance to ACCA. This is usually 12 months after admission to membership.

If you have not attained membership of ACCA by May 2025 you will not be eligible for the BSc Applied Accounting.

## Resubmitting your Research and Analysis Project

If you have previously failed your research and Analysis Project, your last opportunity to resubmit your RAP is May 2026. At the point at which you resubmit your RAP, you must be eligible (see above). Part 4 contains guidance on resubmitting your RAP

### Eligibility decisions

The decision as to whether you are eligible for the programme is made by Oxford Brookes University. Please contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) if you have any questions regarding eligibility.

If you have been advised by Oxford Brookes University that you are not eligible for the BSc Applied Accounting programme and then subsequently submit a Research and Analysis Project, you will not receive a mark for the RAP, or an award. An administrative charge of £100 will be deducted from the submission fee before it is refunded to you.

## PART 2 Submission requirements

### YouTube resources

The BSc Applied Accounting has a [dedicated YouTube channel](#). There are many videos relating to different aspects of the Research and Analysis project. Subscribe to the channel so you do not miss any new material.



This icon indicates that there is a YouTube video relating to this specific area.

You can leave questions in the comments section under the YouTube videos. These questions are answered by the Programme Lead.

### Q&A with programme team

Members of the programme team will hold three Question and Answer sessions prior to submission. You can ask questions at the live event, if you are not able to attend live, register for the event and then you will receive a recording.

The dates are

#### **November 2025 submission**

12 August 2025 9 – 10 am UK time

9 September 2025 9 – 10 am UK time

14 October 2025 9 – 10 am UK time

The link to register for one or more of these events is

[https://brookes.zoom.us/webinar/register/WN\\_nuOGSW7CRpaqphABaRiyqQ#/registration](https://brookes.zoom.us/webinar/register/WN_nuOGSW7CRpaqphABaRiyqQ#/registration)

#### **May 2026 submission**

10 February 2026 9 – 10 am UK time

10 March 2026 9 – 10 am UK time

14 April 2026 9 – 10 am UK time

The link to register for one or more of these events is

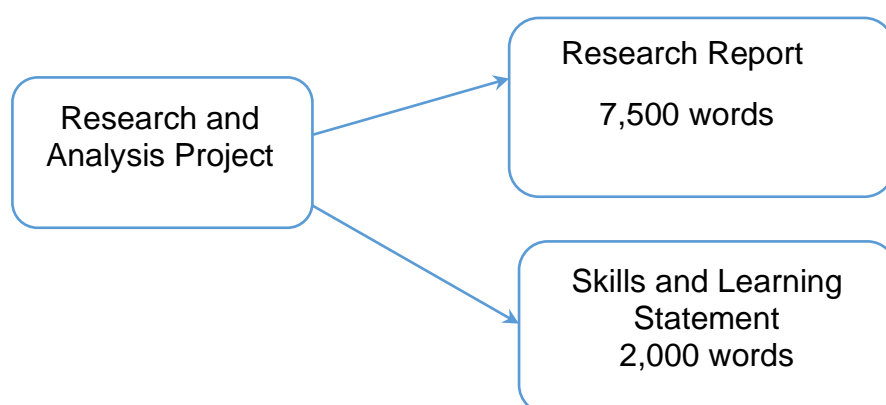
[https://brookes.zoom.us/webinar/register/WN\\_wFFOMnRWR1mvXZ\\_nEg5pkQ](https://brookes.zoom.us/webinar/register/WN_wFFOMnRWR1mvXZ_nEg5pkQ)



If you are unable to attend a live event and want to submit a question, please email [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) including 'webinar question' in the subject line.

## Research and Analysis Project

The RAP has been designed to allow you to demonstrate graduate-level skills that are not otherwise tested in the examinations. There are two elements Research Report (RR) and the Skills and Learning Statement (SLS).



### Research Report (RR)

For the Research Report, you undertake a research-based project focusing on a single organisation. You will be given one of three Pass grades (A, B or C) or a Fail grade (F).

### Skills and learning statement (SLS)

The Skills and Learning Statement requires you to reflect on the RAP experience and consider the ways in which you have developed and how this will help you in the future. This is graded as Pass / Fail.

You are required to pass both the Research Report and the Skills and Learning Statement. Your overall grade is the grade awarded to the RR i.e. A, B or C.

The process for calculating your degree classification is covered in [Degree Classification](#).

## RAP Assignment

The purpose of the RAP is to allow you to demonstrate the graduate-level skills and understanding that are not tested in your ACCA examinations.

The assessment brief provides details of exactly what you need to do. There is further guidance of how you might approach your studies in Part 3 [Preparing your Research and Analysis Project](#).

## Research Report (assignment brief)

You are required to select one of these topics listed below, research the topic and write a report (maximum 7,500 words). The topics refer to an organisation, this can be a corporate or not for profit organisation.

**If you are resubmitting and are not changing to a new topic, then you must use the Information Pack relevant to the original submission period.**

### Types of data

Different topics require different sources of information. Considering the different forms of data you have access to will help you choose a topic, and plan the collection of data you need. For each topic we have suggested the types of information and approach expected.

**Primary data** is data that has been generated in order to answer the research question (this might be through questionnaires or interviews). Before collecting primary data collection, you must be granted permission by the organisation you are working in and accessing participants through, as well as the participants themselves.



**Secondary data** is data that is available and that can be used to answer a research question but was not generated for that purpose.

**Internally available information** is information, such as management accounts, generated by an organisation but not publicly available. You must be granted permission to use such data by the organisation that generates the information.

**Publicly available information** can be published by an organisation (e.g. Annual Reports) or externally generated (press commentary). When using publicly available information it is essential to consider the authenticity of the source, and if you use this information, acknowledge the source by referencing the material.

In your Research Report, explain the approach you have taken (the types of data used) and why you adopted this approach.

**If you base your research on secondary data, some topics require the use of a comparator organisation for your evaluation. You must explain, and justify, the comparator organisation selected.**

## Research Report topics

- 1) Analyse and evaluate the impact on the business and financial performance of an organization of an aspect of an organisation's performance management system.

Areas that could be considered include:

- Budgetary control systems
- Costing techniques
- Environmental performance management

Access to internally generated information is essential (i.e. organisational materials for which permission must be given)

Primary data collection may enable you to evaluate the impact but should not replace sound secondary research

- 2) Analyse and evaluate the impact (positive or negative) of an internal digital or technological innovation on the operational and financial performance of the organisation

Areas that could be considered

- New business process
- New software or hardware
- Supplier / customer processes

Access to internally generated information is essential (i.e. organisational materials for which permission must be given)

Primary data collection may enable you to evaluate the impact but should not replace sound secondary research

- 3) Analyse and evaluate the impact on the financial performance of an organisation of a recent change imposed by the regulatory environment.

The change could be the result of

- Legislation
- Industry sector regulation
- Taxation policy
- Accounting standards

A recent change is one that has been introduced in the last three years.

Primary data collection may enable you to evaluate the impact but should not replace sound secondary research.

Your evaluation must consider the financial performance without the regulatory change, and the financial performance having applied the change to the same period.

- 4) Analyse and evaluate the business and financial performance of an organisation which has performed exceptionally poorly over a three-year period with a critical analysis of the reasons for its difficulties.

Publicly available information must be used

You must justify the choice of organisation i.e. why you consider the performance exceptionally poor. Successful research reports will demonstrate a clear understanding of the industry sector and its competitive pressures.

A comparison to another organisation is required for the three-year period.

- 5) Analyse and evaluate the business and financial performance of an organisation which has performed exceptionally well over a three-year period with a critical analysis of the reasons for its success.

The exceptional performance needs to have become evident within the last 3 years.

Publicly available information must be used

You must justify the choice of organisation i.e. why you consider the performance exceptionally strong. Successful research reports will demonstrate a clear understanding of the industry sector and its competitive pressures.

A comparison to another organisation is required for the three-year period.

- 6) Analyse and evaluate the effectiveness of key factors that have an impact on employees in an organisation.

Access to internally generated information (such as HR policies) is essential

Primary data collection is essential

- 7) Research an organisation that has undergone a major change within the last 5 years. Analyse and evaluate whether the change has had a positive impact on business and financial performance.

A major change could be

- A restructuring
- Business combination
- Development of a significant new market or sector

You need to identify the change, the business combination or the development of a significant new market or sector, and, justify why this is a major change.

You may use internally generated information (permission must be given)

Publicly available information could be used.

Your evaluation must consider the business and financial performance before the major change, and after the change.

- 8) Analyse and evaluate the business and financial performance over a three-year period of an organisation operating in a sector that has faced strategic and operational challenges with an emphasis on how management have addressed these challenges.

The strategic and operational challenges need to have become evident within the last 3 years

Publicly available information must be used

You must justify the choice of organisation and the sector. Explain the strategic and operational challenges faced by the sector. You must use a comparator organisation in the same sector to support your evaluation. Your business analysis must focus on the sector, not the company. You must explicitly detail management response to challenges identified.

- 9) Analyse and evaluate the management of change within a specific area of the organisation resulting from a strategic decision taken in the last 5 years.

Areas of the organisation could include

- Human resource management / employee engagement
- Sustainability initiatives
- Technological developments

Access to internally generated information is essential (i.e. organisational materials for which permission must be given)

Primary data collection may enable you to evaluate the impact

- 10) Analyse and evaluate the use of non-financial metrics in the management of the performance of an organisation.

Areas that could be considered

- Sustainability management
- Environmental performance management
- Risk management

Publicly available information could be used

Internally generated information could be used (i.e. organisational materials for which permission must be given)

Primary data collection may help your evaluation but should not replace sound secondary data

If you use only publicly available information you must use a suitable comparator organisation

You must explain the approach (primary or secondary data collection) you have adopted.

11) Analyse and evaluate how an organisation has managed the use of data to inform business performance and achieve strategic advantage. Consideration must be given to how the ethics of data use is managed.

Internally generated information must be used (i.e. organisational materials for which permission must be given)

Primary data collection may help your evaluation

12) Analyse and evaluate the effectiveness of an aspect of the control environment **within** an organisation.

Aspects of the control environment may include

- Internal audit function
- Corporate governance
- Risk management

Access to internally generated information is essential (permission must be granted)

Primary data collection may enable you to evaluate the impact

13) Research an organisation that is recognised as having poor ethical business practices, analyse and evaluate the reasons for the poor ethical business practices and the impact this has on identified stakeholder groups. The poor ethical practice must have become apparent in the last 5 years.

Poor ethical business practice may include

- Fraud
- Creative accounting
- Unethical supply chain management
- Weak corporate governance

Publicly available information must be used.

You must justify your choice of organisation. The poor ethical practice must be publicly recognised. The use of a comparator organisation, will help your evaluation. You must address the impact of the poor ethical business practice on a range of stakeholders.

- 14) Research an organisation that is recognised as having particularly strong ethical business practices, analyse and evaluate the benefits to identified stakeholder groups.

Publicly available information must be used.

You must justify your choice of organisation. The strong ethical practice must be publicly recognised. The use of a comparator organisation, will help your evaluation. You must address the impact of the strong ethical business practice on a range of stakeholders.

- 15) Analyse and evaluate the impact on the financial and business performance of the strategy adopted by an organisation in one of the functional areas. The analysis should cover the last 5 years.

Functional areas include

- Marketing
- Human resource management
- Operations
- Inventory / supply chain management
- Environmental / sustainability

Publicly available information can be used for marketing or environmental / sustainability strategies. If you use only publicly available information you must use a suitable comparator organisation

You must make a clear link between the strategy and the result on financial and business performance. Internally generated information could be used (i.e. organisational materials for which permission must be given)

Primary data collection may help your evaluation but should not replace sound secondary data. You must explain the approach (primary or secondary data collection) you have adopted.

## Choosing your Research Topic

When choosing your research topic, consider

- Types of information you have access to (secondary data is more widely available than primary data)
- If you use collect your own data (primary data using a questionnaire or conducting interviews) or use internal information you must get permission

from the organisation and the participants. This can be time consuming and unpredictable.

- Awareness and understanding of the models associated with the different topics.

## Use of accountancy / business models



For each topic, you are required to identify and apply relevant accountancy / business models, concepts or theories. You are required to use two business models, in addition to ratio analysis or financial analysis. The models are there to provide a framework to support your evaluation. A list of suggested models is available [here](#)

## Word count for Research Report

The Research Report should contain between 7,000 – 7,500 words.

One of the graduate and professional skills you will develop by completing the RAP is the ability to follow a required format which includes the word count.

The word count includes everything from the start of the title page, to the end of the report but does not include appendices or the list of references.

Any work in excess of the word count is not marked. If your conclusions fall outside the allowed word count, you are likely to fail as drawing conclusions is part of the assessment criterion relating to evaluation of information, analysis and conclusions.

## Assessment criteria

To achieve an overall Pass grade you need to achieve A, B or C or pass grades in **all** the criteria.

Technical and professional skills	Research Analysis Project elements	Possible grades
Understanding of accountancy / business models	Research Report	A, B, C or F
Application of accountancy / business models	Research Report	A, B, C or F



<b>Technical and professional skills</b>	<b>Research Analysis Project elements</b>	<b>Possible grades</b>
Evaluation of information, analysis and conclusions	Research Report	A, B, C or F
Presentation of project findings	Research Report	A, B, C or F
Graduate Skills		
Communication in the Research Report	Research Report	Pass / Fail
Information gathering and referencing	Research Report	Pass / Fail
Information technology (including spread sheeting skills)	Research Report	Pass / Fail
Self-reflection	Skills and Learning Statement	Pass / Fail
Communication skills (in the presentation)	Skills and Learning Statement	Pass / Fail

The grade obtained by demonstrating technical and professional skills is the overall grade for the RAP.

At Oxford Brookes University work is assessed against assessment criteria. For each assessment criterion, we published the standard expected for a pass and for the technical and professional skills, the standard expected for an A, B or C grade. The reasons for a fail are also given.

Please read these assessment criteria carefully and refer to them regularly.

See Part 3 for Guidance on how to prepare your RAP.

## Assessment criteria for Research Report

	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
<b>Technical and Professional Skills</b>				
<p><b>Understanding of accountancy / business models</b></p> <p>See pages 46 – 48 for suggestions as to possible models / frameworks / techniques for different topics.</p>	<p>Evidence of wider reading by use of highly appropriate models or frameworks and techniques.</p> <p>Demonstrates thorough understanding of models or frameworks by fully explaining / reviewing / evaluating the chosen models or frameworks and techniques.</p> <p>Links models or frameworks and techniques appropriately to organisation studied.</p> <p>Identification and full discussion of the limitations of the application of models or frameworks in the chosen context.</p>	<p>Appropriate choice of models or frameworks and techniques for chosen topic.</p> <p>Demonstrates significant evidence of understanding by outlining appropriate models or frameworks and techniques.</p> <p>Limitations of models or frameworks and techniques are discussed in generic terms.</p>	<p>Some, but limited choice and use of mostly relevant models or frameworks and techniques.</p> <p>Some evidence of understanding of models or frameworks and techniques. Material is repeated in an uncritical way with little discussion or evaluation.</p> <p>Some discussion of the limitations of the models or frameworks and techniques identified.</p>	<p>Did not use two business models or frameworks in addition to one financial technique.</p> <p>Little coverage or poor choice of selected models/techniques</p> <p>Very limited understanding of selected models/techniques.</p> <p>Very limited, or no discussion of the limitations of the approach adopted.</p> <p>Unacceptable academic practice as the discussion of models / techniques is cut and pasted from other sources.</p>

	<b>Pass - Grade A</b>	<b>Pass - Grade B</b>	<b>Pass - Grade C</b>	<b>Fail - Grade F</b>
<b>Application of accountancy / business models</b>	<p>Insightful and critical application of models or frameworks and techniques to the project topic.</p> <p>Models or frameworks and techniques applied appropriately to the research approach (e.g. for primary research questionnaires / interview questions or for secondary research justified use of effective and relevant comparator /benchmark)</p> <p>Very few errors in the calculations or other aspects of application of the models or frameworks and techniques.</p>	<p>Mostly correct application of models or frameworks and techniques to the project topic.</p> <p>Models or frameworks and techniques reasonably applied to the research approach (e.g. for primary research questionnaires / interview questions or for secondary research use of effective and relevant comparator /benchmark).</p> <p>Few errors in the calculations or other aspects of the application of the models or</p>	<p>Some application of models or frameworks and techniques, but lacking a coherent approach.</p> <p>Link between models or frameworks and techniques and research approach not entirely clear.</p> <p>For primary research models or frameworks chosen not always appropriate for questionnaires / interview questions used.</p> <p>For secondary research, the choice of comparator /benchmark is not clearly justified.</p> <p>Some errors in the calculations or other aspects of the application of the models or</p>	<p>Poor use of theory / models, confused understanding of application.</p> <p>Link between models / techniques and research topic and research questions are not clear.</p> <p>The choice of case company and/or comparator is not effectively justified.</p> <p>Inappropriate or insufficient benchmarking is undertaken.</p> <p>Numerous errors in the calculations or other aspects of the application of the models/techniques.</p> <p>Unacceptable academic practice as the application of business models is cut</p>

	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
		frameworks and techniques.	frameworks and techniques.	and pasted from other sources.
<b>Evaluation of information, analysis and conclusions</b>	<p>High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.</p> <p>Full, clear and accurate analysis of the evidence gathered against the models or frameworks considered.</p> <p>Identification and analysis of trends relating to wider factors and / or corporate /organisational strategy.</p> <p>Clear conclusions are well reasoned referring to the research aim, supported by the models used and the evidence gathered in the chosen context.</p>	<p>Strength shown in some areas of critical review of the information. Good evaluation of information.</p> <p>Mostly accurate analysis of the evidence gathered against the models or frameworks considered.</p> <p>Some analysis of some trends relating to wider factors and / or corporate / organisational strategy.</p> <p>Conclusions presented are based</p>	<p>Some analysis but a tendency towards description rather than analysis and evaluation.</p> <p>Models or frameworks are used to describe or explain information gathered.</p> <p>Limited analysis of the context in which the information is gathered or of the organisation's operations.</p> <p>Limited conclusions presented with little reference to evidence gathered.</p>	<p>Descriptive and lacking in analysis. Limited attempt to link business activities with models/techniques and / or topic aims</p> <p>Little or no critical evaluation.</p> <p>Inaccuracies in calculations or interpretation of information.</p> <p>Poorly justified or no conclusions presented with little reference to evidence gathered.</p> <p>Unacceptable academic practice due to overreliance on analysis previously completed by other authors.</p>

	<b>Pass - Grade A</b>	<b>Pass - Grade B</b>	<b>Pass - Grade C</b>	<b>Fail - Grade F</b>
	Where relevant, well-reasoned practical recommendations made.	on the evidence gathered in the chosen context.  Where relevant, some recommendations made.		
<b>Presentation of project findings</b>	Can engage reader in a highly professional manner and produce a relevant and coherent project report with appropriate structure.  Good structure using appropriate headings and sub headings appropriate to subject and audience.  Graphs/charts used very effectively to convey findings in a manner suitable for a business audience.	Can engage reader and produce a coherent project report.  Good structure using headings and sub headings.  Appropriate use of relevant graphs/charts clearly labelled.	Can report practical applications in a structured way.  Structured using headings and sub headings.  Mostly readable and informative.  Use of graphs/charts not always entirely relevant.	Report is partially, or not effective, as it does not engage reader and is difficult to follow.  Weak structure with little or no logical framework. The recommended structure has not been followed.  Original graphs/charts are absent, unclear, incorrect, inconsistent with findings or, where appropriate, fail to include any benchmarking  For internally generated information / primary data

	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
				<p>collection, evidence of permission not included. Omission of research instrument (e.g. questionnaire / survey / interview guide). Omission of research data e.g. summary of questionnaire responses</p> <p>Unacceptable academic practice as a template for the Research Report has been used.</p>

Graduate Skills	Pass	Fail
<b>Communication</b>	<p>Use of language generally appropriate, meaning is mostly clear.</p> <p>Grammar, spelling and punctuation mainly accurate.</p> <p>Style is acceptable to a business audience.</p>	<p>Use of language often inappropriate: meaning is frequently unclear.</p> <p>Grammar, spelling and punctuation contain frequent errors</p> <p>Style is unacceptable to a business audience</p>

Graduate Skills	Pass	Fail
<b>Information gathering and referencing</b>	<p>Clear evidence of the effective use of a range of relevant on line information sources (at least 2 types of sources e.g. text books / journal articles / company sources / newspapers / business journals).</p> <p>Acceptable academic writing including the paraphrasing of material from relevant sources.</p> <p>Clear evidence of the use of systematic referencing. Harvard referencing is the Oxford Brookes standard, other recognised methodologies are acceptable if applied methodically.</p> <p>The list of references includes the references cited in the body of the text and no others. All citations used in the body of the text are included in the reference list and can be traced to source.</p> <p>For primary research, appropriate choice of sources, justifiable sample strategy with relevant permissions.</p>	<p>Limited and / or irrelevant information sources used, or substantially dependent on a single source.</p> <p>Poor use of sources</p> <p>Obvious sources omitted – for example Annual Report for a Financial Analysis of a Company</p> <p>No or little evidence of appropriate referencing; no systematic approach followed. Lack of correlation between citations and the reference list.</p> <p>Limited number of in-text citations</p> <p>Unacceptable academic practice as material is cut and pasted, or copied verbatim, from sources.</p> <p>Unacceptable academic practice as false references or references which do not support the findings or analysis, have been used.</p>
<b>Information technology</b>	<p>Shows clear evidence of having accessed online information sources</p> <p>Submission of an excel spreadsheet file (<b>which incorporates and clearly demonstrates use of varied formulae</b>) created by the student</p>	<p>Little online access, no submitted spreadsheet or no evidence of the use of appropriate varied formulae in spreadsheet.</p> <p>Little or no evidence of using other relevant software in preparing the project.</p>

<b>Graduate Skills</b>	<b>Pass</b>	<b>Fail</b>
	Shows clear evidence of use of other relevant software in preparing the project report.	Unacceptable academic practice as another spreadsheet has been adapted or the spreadsheet has been copied from another student.



## Skills and Learning Statement requirement



The purpose of the SLS is to demonstrate that you have developed the graduate skill of self-reflection. This requires you to reflect on your unique experience, not to provide a diary of what you did. You are required to answer the following two questions.

Q1 How have you developed, personally and professionally, as a result of undertaking the Research and Analysis Project?

Consider

- what new skills you acquired and how you developed them
- the challenges you faced and how you overcame them

Q2 How will the experience of the RAP help you in the future?

Consider how this experience has

- made you more employable and capable
- might influence your future plans in the short and longer term

Writing your SLS will be easier if you have made notes or kept a diary or journal, through the RAP process. Before you start your research, you may want to consider these questions

- Which skills and experience do you already have which can be used?
- What are my personal strengths and weaknesses?
- What new skills will be required? How can I develop them?
- Which challenges will I face, and what can I do to overcome them?

As you work on your RAP, return to these questions and consider how you are learning and developing your skills.

There is further guidance on reflective writing and the section on the [Skills and Learning Statement](#)

### Word count for SLS

The skills and learning statement should contain between 1,800 - 2,000 words

## Assessment criteria for Skills and Learning Statement

These are the assessment criteria for the Skills and Learning Statement.

<b>Skills and Learning Statement</b>	<b>Pass</b>	<b>Fail</b>
<b>Self reflection</b>	<p>Addresses both questions.</p> <p>Shows ability to reflect on judgements made / actions taken during project work.</p> <p>Evidence of recognising and identifying own strengths and weaknesses and personal development.</p>	<p>Does not address both questions/ notable over emphasis on one question.</p> <p>Emphasis on description of events, little evaluation of self-development.</p> <p>Little discussion of own strengths and weaknesses or of the challenges faced and the approaches used to overcome them.</p> <p>Unacceptable academic practice as a template has been used, or sections have been copied from another student or on-line sources.</p>
<b>Communication skills</b>	<p>A copy of the presentation to the Mentor is included.</p> <p>The presentation summarises the research undertaken with a focus on the evaluation and analysis and conclusions reached.</p> <p>The presentation should consist of 10-20 slides.</p> <p>Presentation has appropriate structure. The content summarises the findings of the research in a professional style.</p>	<p>A copy of the presentation to the Mentor is omitted.</p> <p>The contents are insufficiently aligned with the project topic</p> <p>The presentation does not include the evaluation, analysis and conclusions of the research report</p> <p>The presentation is poorly structured or has too much emphasis on research process.</p> <p>Graphs/charts are absent, or are incorrect or unclear.</p> <p>The presentation does not consist of 10-20 slides</p>

<b>Skills and Learning Statement</b>	<b>Pass</b>	<b>Fail</b>
		Unacceptable academic practice as the presentation is based on a template, or has been copied from another student or on-line sources.

### Academic integrity

As an ACCA and Oxford Brookes University student, you must act with integrity. This means that you must have undertaken the research specifically for the RAP and that you submit your own work. If you submit work that is not your own, you are cheating which is unethical behaviour that is not tolerated by OBU or ACCA.

The penalties for cheating will depend on the severity of the offence. If you are permitted to resubmit, the penalty can include:

- Requirement to make necessary amendments (eg improve referencing)
- Working on the same topic but using a different organisation
- Working on a new topic and new organisation
- Expulsion from Oxford Brookes University

The most serious cases are presented to the University Conduct Committee. This committee can, and does, expel students from the University. It can also rescind degrees that have already been awarded, if it is proven that a student has cheated in their original submission.

### Use of ChatGPT and other writing tools

You must not use ChatGPT (or any similar software) to write your RAP. The work that you submit to OBU must be your own work. If the marking team suspect that ChatGPT or other software has been used, you will be referred to an academic conduct officer. See the section on Academic Integrity.

## Marking and moderation of your work

If the first marker assesses a RAP as a fail, a second marker from within the team reviews the project. Second markers also review a representative sample of passed projects from each marker.

Feedback is provided for criteria graded as a Fail.

Following internal moderation, the External Examiner for the programme reviews a sample of scripts to ensure that the standards applied are comparable to those at other UK Universities.

OBU reserves the right to ask students to attend an oral examination (a viva). This would be an on-line using Zoom, Google Meeting (or similar) and would last about 15 minutes. The viva is used to evaluate your knowledge and understanding of your RAP and you could be asked about any aspect of your submission. OBU will use a viva to confirm that the RAP submitted is your own work. If you are required to attend a viva you will be contacted by the Oxford Brookes ACCA office.

## Submission

Your work is submitted electronically. You are required to include this declaration of authenticity in your project

I declare that I have written, produced and submitted all elements of the Research and Analysis Project myself.

ACCA number (NOT your name)

Date

Further details are in the [submission section](#)

The submission portal will open for registration on the first day of the submission window. Familiarise yourself with the submission portal early in the submission window even if you intend to submit later in the window.

You are required to pay a project submission fee to OBU with any project submission. The fee for resubmission is the submission fee for that period.

## Submission timetable and deadlines

Period 51: fee £550

Latest date for completing Ethics module 19 September 2025

New Mentors registered by completing the training 30 September 2025

Earliest receipt of project at OBU	1 November 2025
Latest receipt of project at OBU	6 November 2025
*PROVISIONAL DATE - BSc degree results release	18 March 2026

Period 52: fee £550

Latest date for completing Ethics module	20 March 2026
New Mentors registered by completing the training	31 March 2026
Earliest receipt of project at OBU	1 May 2026
Latest receipt of project at OBU	7 May 2026
*PROVISIONAL DATE BSc degree results release	16 September 2026

Submissions are only accepted between the earliest receipt date and the latest receipt date.

\*PROVISIONAL DATE for the release of results is dependent on OBU completing all the necessary processes and this is dependent on the volume of submissions. We aim to release the results on this date, but it is possible the date will change.

The detailed programme specification can be found on the Oxford Brookes website.

## Recognition of BSc Applied Accounting

The knowledge and skills gained through ACCA's professional examinations are enhanced and extended by the graduate skills developed in the Research and Analysis Project (RAP).

The BSc Applied Accounting is considered a distance learning programme. You can prepare for your ACCA examinations through self-study, online or face-to-face teaching at a learning provider or as part of your university studies. You study for the RAP independently using materials provided by OBU and submit your work electronically.

The nature of the programme can influence recognition of the degree in a limited number of jurisdictions. Please check any local regulatory requirements.

## Prizes

There is a prize, Matthew Sykes memorial prize or Simon Williams prize for the best RAP in each submission window. Markers identify the best RAPs and the External Examiner reviews these and selects the prize-winning submission. Prize winners are offered the opportunity to be profiled in Student Accountant.

## PART 3 Guidance and Support

### Oxford Brookes University library resources

The Research and Analysis Project is an applied project. When researching your topic and organisation, you can use sources that are widely available. It is not necessary to have access to an academic library, and BSc Applied Accounting students do not have access to the Oxford Brookes University library.

The assessment, and the assessment criteria, are designed recognising that students will not have access to an academic library.

Oxford Brookes University provides a range of resources to support your studies. This [section contains guidance](#), including a link to the YouTube channel

### Mentors

The Research and Analysis Project is a piece of independent research. You are required to work with a registered mentor who guides you through the process. As a minimum, you must meet with your mentor three times. At the final meeting, you will deliver a presentation summarising your research findings.

There is a section with more information on [working with mentors](#).

### Why is it necessary to work with a registered mentor?

A registered mentor has completed the OBU mentor training course.

Your registered mentor guides you through the Research and Analysis project. Your mentor is not expected to be an expert in your topic or to teach you research skills, rather to guide you to available resources, to challenge you as to your approach and to provide you with encouragement and support.

Through working with your mentor you will have the opportunity to develop your interpersonal and communication skills, in a sense a professional socialisation. Your mentor will be expect you to ask questions, to actively listen and to give a presentation summarising your research findings.

You are asked to reflect in the skills and learning statement on how you have developed and so it is very important to make notes about your own skill development whilst undertaking the RAP.

### Who can be a mentor

A registered mentor must be one or more of the following

- A full member of ACCA

- A tutor at an ACCA learning provider
- Your line manager or senior colleague at work

The mentor must be registered with OBU which means they must have completed the OBU On-line Mentoring training course.

For details [www.brookes.ac.uk/acca/for-mentors](http://www.brookes.ac.uk/acca/for-mentors) or [accamentoring@brookes.ac.uk](mailto:accamentoring@brookes.ac.uk)

A mentor may charge a fee. Please make sure you understand how much a mentor may charge, and what you can expect from them.

Your mentor does not need to meet you in person (virtual mentoring is acceptable) and this may provide you with an opportunity to work with a mentor from a different country. The large Approved Learning Providers, such as Kaplan, offer on-line mentoring.

### How to find a mentor

We highly recommend that you find your own mentor. There are websites that offer to find a mentor for you, but it is much better to approach a mentor directly. The large learning providers such as Kaplan offer online mentoring services

Oxford Brookes University maintains a list of registered mentors available <https://www.brookes.ac.uk/acca>

**Check this list to ensure that anyone you are thinking of working with is on this list.**

Friends or colleagues who have completed the programme may also have recommendations as to mentors.

We recommend you consult this list to check that the mentor you wish to work with is currently registered. Please contact [accamentoring@brookes.ac.uk](mailto:accamentoring@brookes.ac.uk) if you have any questions about mentors.

Avoid organisations that offer to find a mentor for you, and do not pay a fee until you know which mentor you will be working with, and what you can expect from that mentor.

If you are concerned about the services offered by a mentor, or whether the mentor is currently registered with OBU, please contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

### What to expect from your mentor

As a minimum, you must have three 30 minute meetings with your mentor. Some mentors spend more time than this with their students (our experience suggests an





average of 4 hours per student). Some mentors may run some mentoring meetings as group meetings however it is essential that you receive some individual attention.

Please make sure you clarify what your mentor is offering before you agree to work with them, or pay any fee.

**The work that you submit must be your own work, your mentor must not provide you with a sample or template to edit, write any part of your work or rework, edit or correct your work for you.**

If you submit work that has been provided by your mentor and is not your own work, you risk an academic conduct investigation. Look at the section on [Academic Integrity](#).

### **First meeting**

The focus of the discussion at the first meeting might be:

- Possible topics and objectives for your research
- Whether you are undertaking primary or secondary research
- Models / frameworks that might be relevant to your research
- How and where you might find information
- Use of the information you have gathered
- Your approach to the Skills and Learning statement
- Your project plan for completing the RAP
- Expectations around communication (format, response times)
- Date for the next meeting

Your mentor may ask you to summarise in an email the key points discussed in the meeting and the actions identified. This often happens in professional life, and meeting often start by reviewing the actions agreed at the last meeting.

### **Second meeting**

The second meeting with your mentor provides you with the opportunity to get feedback on your initial findings. You will need to have gathered information and completed some analysis and evaluation. You may wish to send your mentor a draft of your work. This would also be a good time to review the [assessment criteria](#) and consider whether you are meeting the appropriate standard.

The focus of the discussion at the second meeting might be:

- Any difficulties in collecting data or information
- Any changes to your research approach (and the impact this may have on your aims and objectives)
- The connections do you see between the business model / theories to the information you are gathering
- How the models / frameworks might support your analysis and evaluation
- The assessment criteria
- Your project plan – are you on track? What adjustments do you need to make?

### **Third meeting**

During the third meeting with your mentor you will present the findings of your research. This is a 15 minute presentation focusing on your research. There is further guidance on presentations [here](#).

If your mentor is working with several students, you may be asked to present to the group. This is a great opportunity as in real life you will often present to a group and you have the opportunity to learn from each other.

### **What mentors do not do**

It is unacceptable and will lead to an academic integrity investigation with serious consequences, if your mentor (or anyone else)

- Provides you with a list of references to guide your research or to be submitted with the RAP. The reference list must reflect your own, individual research and include all and only the sources you have included in your RAP
- Provides a template or prepared files for the spreadsheet or your presentation. You must develop your own spreadsheet and presentation as this demonstrates you have developed the required skills
- Writes the RAP project on your behalf, or provides you with a substantially completed guide for editing, detailed outline of a report for you to copy or provides you with a template.
- Encourages you to copy another student's work.

## Preparing your Research and Analysis Project

This section of the Information pack is designed to direct you to a range of resources and support that is available for the various stages of your RAP journey.

The RAP journey has been divided into 4 sections

- Getting started
- Analysis, evaluation and critical writing
- Skills and learning statement
- Submission

There is also a section of the Information Pack designed to support students who are resubmitting their RAP.

There are also videos available on the BSc Applied Accounting YouTube channel.

### Getting started

Before start you start working on your RAP,

- check that you are, or at the point of submission you will be [eligible](#)
- Be realistic about the time you have available and therefore which submission period you are aiming for. Students tell us that they spend 3-4 months working on their RAP.
- Find a mentor and agree how you are going to work together



There is a YouTube video playlist to help you get started on your RAP.

### Choosing a topic



There are a wide [range of topics](#) drawn from the ACCA Applied Skills syllabus. When considering which topic to address, you may want to think about

- What interest you – you are likely to do well when you are working on a topic and / or an organisation that you find interesting
- Any business models or theories that you want to learn more about

- Are you employed or studying full time – there are some topics that require the collection of primary data, or make use of internally available information. This may be easier to arrange if you research the organisation where you are employed (you do need to gain permission)

The choice of topic is YOURS (not your mentor's or your friends)

## Choosing an organisation

When choosing an organisation, consider the topic. Some topics require you to have



access to internal documentation and/or staff, some topics require you to investigate an organisation that has performed well or badly, or have weak ethical practice.

Whichever topic you choose, you will need to gather information about the organisation, and so consider how much information is publicly available. A quick internet search will help you decide whether there is sufficient publicly available information, from a range of sources.

For some topics, you are required to use a comparison organisation in your evaluation, for other you are advised it may be helpful.

In your report, justify your choice of organisation and any comparison organisation you use. You must relate this justification to the topic aims and not to your personal interests.

This is the [Research Report topic list](#).

## Research aims and objectives



The research aim (sometimes called the research question) is the overarching goal of your research. Be realistic as to what you can achieve as you only have 7,500 words. The research aim is explained in a single sentence.

Your objectives explain how you will achieve the research aim. The objectives need to be specific and achievable.

The aim and objectives are related to your research topic, they are not personal aims or goals. Aims and objectives are not, therefore, to complete the degree and graduate, to improve my IT skills, to enhance my job opportunities, to develop analysis skills etc.

## Primary or secondary data

**Primary data** is data that has been generated in order to answer the research question (this might be through questionnaires or interviews). Before collecting primary data collection, you must be granted permission by the organisation you are working in and accessing participants through, as well as the participants themselves. A permission letter must be obtained and submitted with your project.

**Secondary data** is data that is available and that can be used to answer a research question but was not generated for that purpose.

**Internally available information** is information, such as management accounts, generated by an organisation but not publicly available. You must be granted permission to use such data by the organisation that generates the information. A permission letter must be obtained and submitted with your project.

**Publicly available information** can be published by an organisation (e.g. Annual Reports) or externally generated (press commentary). When using publicly available information it is essential to consider the authenticity of the source, and if you use this information, acknowledge the source by referencing the material.

If you decide to collect primary data or use internally generated information you must have been given permission (see [this section](#))

## Primary data collection



If you have collected primary data, you need to explain to the reader of your Research Report, what you did. You must explain and justify the following:

- The data collection technique you used e.g. questionnaires, interviews (include the questionnaire or the list of interview questions as an appendix)
- How you identified your sample and why it is an appropriate sample
- Your sample size and the number of responses received (it is very unusual to have a 100% response rate!)

Remember to include the letter of permission, questionnaire or interview questions and a summary of the responses in your submission. These should be included in the appendix, although you may want to include the summary of responses in a spreadsheet.

## Research ethics – permissions & consent

Oxford Brookes University is committed to rigorous ethics standards in all research undertaken by staff and students. For more information

<https://www.brookes.ac.uk/research/research-ethics-statement/>

If you are conducting primary research involving human participants you must comply with the [University Code of Practice for Research Ethics for Research Involving Human Participants](#).

If you are using internally generated documents (e.g. reviewing budget process documents) then you must seek permission to use the data.

## **Permission**

If you are conducting primary research within an organisation you must have the consent of the organisation. You must obtain a permission from a senior manager in the organisation.

This evidence of permission must be included as one of your appendices.

The organisation may be concerned about confidentiality and / or commercial sensitivity. Please note all RAPs are confidential and are stored securely. They are not published and are only seen by a marker, moderators and some by an external examiner.

When giving permission, the organisation may request that your research findings remain confidential. If this is the case email [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) providing the evidence that you have gained permission. The Programme Lead will review the request, and if appropriate, agree the confidentiality. You will then receive an email confirming this to include in the appendices (instead of the permission letter itself).

You must not amend your data to try to disguise the organisation's identity.

## **Consent**

When you conduct research involving human participants, you must ensure that participants in your research

- Are not harmed in any way
- Understand what they are being asked to do
- Voluntarily consent to being involved and are able to withdraw at any point if they want to
- Are not individually identified (you can refer to interview participants as respondent 1, etc)

## Secondary data collection



A lot of secondary data is available on the internet, but not all of this is reliable. You must evaluate the appropriateness and relevance of secondary data sources – you must be sceptical.

The following questions can help you judge whether a source is relevant and appropriate:

Who wrote the source?

Are they an expert in the subject?

Who do they work for? Is this likely to bias their view?

When was the source written?

Is the source still relevant (not too old)?

What data has been used?

Is the data used relevant to your research question?

When considering the use of your secondary sources, you need to think critically. This is a good explanation of what we mean by critical thinking

[https://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical\\_Thinking.pdf](https://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical_Thinking.pdf)

## Financial statements

Your work should be based on the most recent available information.

For topics 4, 5, and 8 you should use the 3 most current years of financial statements available 90 days before the start of the submission period (if you are submitting for the first time or re-submitting using a new topic). You may choose other information that becomes available at a later date.

Your selected organisation may have a different year end to the comparator organisation. You will need to acknowledge this and explain the implications.

Your selected organisation and comparator may report in different currencies. You need to acknowledge this and explain how you have dealt with it.

You are required to include a justification of the financial statements selected. See suggested [structure for secondary data collection](#).

## Academic Integrity

The BSc Applied Accounting is an Oxford Brookes University award and you are an Oxford Brookes University student. You are also an ACCA student who must uphold the core values of ACCA including that of ethical behaviour.

All Oxford Brookes students must act with academic integrity. This means that the work you submit must be your own work and your research must have been undertaken specifically for the RAP. If you submit work that is not your own, you are cheating which is unethical behaviour that is not tolerated by OBU or ACCA.

Academic misconduct (cheating) can take many forms. This includes

- Copying elements of the Research Report, excel spreadsheet or power point presentation from either another student, or work provided by a mentor, or from examples available on the internet
- Using a template for the Research report, presentation or excel spreadsheet
- Using a list of pre-prepared references
- Allowing someone else to complete, or finish your work, including adding in the references
- Asking someone (such as your mentor) to do the research for you
- Paying someone to write your RAP for you.
- Buying a pre-written RAP from an organisation (even if this is advertised as a guide and you edit it).

The key test is that the work you submit to Oxford Brookes University must be your own work.

There are some disreputable companies that promote research report writing services, sometimes offering to provide a research report for a student to use as a “guide”. This is a very serious form of cheating as the student has not completed the research, and or the writing, themselves. It can lead to very serious consequences.

The most severe penalty if a student or member is found guilty of breaching these regulations is permanent expulsion from Oxford Brookes University and referral to the disciplinary processes of the ACCA.

You must not use ChatGPT (or any similar software) to write your RAP. The work that you submit to OBU must be your own work. If the marking team suspect that ChatGPT or other software has been used, you will be referred to an academic conduct officer.

OBU regulations for study can be found here <https://www.brookes.ac.uk/regulations/>



If during the marking and moderation process, concerns are raised about your work, your Research and Analysis project grade will not be released (a [deferred grade](#)). The work will be passed to an Academic Conduct Officer (ACO) for further investigation.

## Academic Integrity - referencing



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.

As you are doing your research, find and use information from websites, books, data sources, make sure you note down details of each source. Note down the author (this might be an organisation), title, date, publisher, page numbers and, for online resources, the URL.

If you copy directly (copy & paste) from a source make sure you identify these as copied words (perhaps highlight them, or put in italics). If you use these words directly in your work you will need to show they have been taken directly from a source by putting them in quotation marks.

The section on [use of sources / in text citations](#) provides more guidance on how to include references in your writing.

Only include references in your reference list that you have cited in your research report. A bibliography is not required. Your reference list should be included in your submission as a separate word document from your research report.

## Getting started on SLS



As you get started on your research report, please remember to keep notes for your SLS.

This is the [assignment brief for the Skills and Learning Statement](#)

It can be useful to keep a log or diary in which you consider

- Which skills and experience do you already have which can be used?
- What new skills will be required? How can I develop them?
- Which challenges will I face, and what can I do to overcome them?

Your diary or log can be in the form of notes. It will be a useful reminder when you consider the SLS question

## Analysis, evaluation and critical writing

This section provides advice and links to resources to help you progress with the Research Report.



There is a YouTube playlist relating to analysis evaluation and critical writing

## Understanding of business models



One of the skills you required to demonstrate in the research report is the ability to use business models / accounting theory. You will have met different models and theories in your studies.

Your study texts and notes is a good place to start to identify relevant models / theories.

In order to demonstrate understanding of accountancy / business models (Criterion 1) you must

- Select the models / theories that are appropriate to your topic, and your research aim.
- Explain why you think that the model(s) is (are) appropriate.
- Briefly explain the models using your own words (paraphrasing) rather than using direct quotes as this demonstrates understanding. See the section on [Academic writing](#)
- Evaluate the model by outlining advantages and explaining any issues or problems with the model (disadvantages of the model) See the section on [evaluation vs description](#)

To analyse and evaluate the impact on the business performance you will need to use models or frameworks. The table below highlights some of the models or

frameworks that may be relevant for the different topics. This is an indicative list. It is not exhaustive. You are required to use two model or framework in addition to a technique to analyse and evaluate the impact on the financial performance (eg ratio analysis, or relevant financial KPIs, or cost benefit analysis).

Consider whether the topic requires access to internally generated information, or primary data collection (see research report topics)

This is an indicative list. It is not exhaustive. You must use **two** business / accountancy models or frameworks **in addition to the** techniques used to analyse and evaluate financial performance (e.g. ratio analysis, or relevant financial KPIs, or cost benefit analysis).

	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
1	Analyse and evaluate the impact on the business and financial performance of an organization of an aspect of an organisation's performance management system.	Critical Success Factors, KPIs and BSC	Types of budgets and variance control	Types of costing (use of lifecycle costing, TAC vs MC, accounting for overhead)	Environmental performance (SROI, GRI, Integrated reporting capitals, SDGs)	ROI, residual income
2	Analyse and evaluate the impact (positive or negative) of an internal digital or technological innovation on the operational and financial performance of the organisation	Business process change	Strategic analysis (eg PESTLE value chain)	e-business	cost benefit analysis	Capital investment appraisal models (eg NPV, IRR, ARR, payback period)
3	Analyse and evaluate the impact on the financial performance of an organisation of a recent	Role of regulation / regulatory environment	Analysis of reasons for the specific	SWOT to analyse pre & post regulation is required	Relevant ratios (those impacted by regulation)	

	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
	change imposed by the regulatory environment.		regulatory change		analysed pre and post	
4	Analyse and evaluate the business and financial performance of an organisation which has performed exceptionally poorly over a three-year period with a critical analysis of the reasons for its difficulties.	Strategic analysis of external environment (PESTLE, 5 forces)	Strategic analysis of organisations position (SWOT, Value Chain, Business canvas)	Financial analysis (eg ratio analysis, or relevant KPIs)		
5	Analyse and evaluate the business and financial performance of an organisation which has performed exceptionally well over a three-year period with a critical analysis of the reasons for its success.	Strategic analysis of external environment (PESTLE, 5 forces)	Strategic analysis of organisations position (SWOT, Value Chain, Business canvas)	Financial analysis (eg ratio analysis, or relevant KPIs)		
6	Analyse and evaluate the effectiveness of key factors that have an	Motivation theories (eg Maslow	Motivation process theories (eg	Team behaviour / roles	Organisational culture Models (eg	Financial analysis (eg ratio

	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
	impact on employees in an organisation.	Herzberg McGregor)	McClelland Vroom)		Hofstede, Handy, Schein)	analysis relevant KPIs, cost benefit analysis)
7	Research an organisation that has undergone a major change. Analyse and evaluate whether the change has had a positive impact on business and financial performance.	Business process change	Stakeholder analysis	Business analysis pre and post (eg SWOT)	Financial performance analysis pre and post major change. Focus on key relevant ratios.	
8	Analyse and evaluate the business and financial performance over a three-year period of an organisation operating in a sector that has faced strategic and operational challenges with an emphasis on how management have addressed these challenges.	Strategic analysis of external environment (PESTLE, 5 forces) for the industry	Strategic analysis of organisations position (SWOT, Value Chain, Business canvas)	Financial analysis (eg ratio analysis, or relevant KPIs)		

	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
9	Analyse and evaluate the management of change <b>within</b> a specific area of the organisation resulting from a strategic decision.	Business process change	Stakeholder analysis	Cost benefit analysis		
10	Analyse and evaluate the use of non-financial metric in the management of the performance of an organisation	Non-financial performance indicators (balanced scorecard, building block model, performance pyramid)	Environmental performance (GRI, Integrated reporting capitals, SDGs)	Risk management frameworks		
11	Analyse and evaluate how an organisation has managed the use of data to inform business performance and achieve strategic advantage. Consideration must be given to how the ethics of data use is managed.	Critical Success Factors KPIs and relevant ratio analysis	Professional and corporate ethics	Data privacy regulation	Financial analysis cost benefit analysis of data use	

	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
12	Analyse and evaluate the effectiveness of an aspect of the control environment <b>within</b> an organisation.	Internal control models	Cost benefit analysis of internal audit	Corporate governance codes or frameworks	Best practice frameworks	
	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
13	Research an organisation that is recognised as having poor ethical business practices, analyse and evaluate the reasons for the poor ethical business practices and the impact this has on identified stakeholder groups.	CSR models or Corporate Governance models	Corporate ethics / ethical decision making	Stakeholder analysis is compulsory	Non-financial performance indicators (eg GRI, SDGs, integrated reporting capitals) Financial performance indicators and ratio analysis	Financial ratios



	Research Report topic	Models / frameworks / concepts that may be relevant (this is not an exhaustive list, there may be others). Make sure you justify your choice.				
14	Research an organisation that is recognised as having particularly strong ethical business practices, analyse and evaluate the benefits to identified stakeholder groups.	CSR models	Corporate ethics / ethical decision making	Stakeholder analysis is compulsory	Non-financial performance indicators (eg GRI, SDGs, integrated reporting capitals)	Financial ratios
15	Analyse and evaluate the impact on the financial and business performance of the strategy adopted by an organisation in one of the functional areas.	Strategic analysis e.g. PESTLE, SWOT Value chain to identify reasons for adopting the strategy	Strategic choice (e.g. BCG matrix, Ansoff's model)	Functional area specific models e.g. 7ps for marketing, value chain for supply chain, NPV or cost benefit analysis of make buy decisions	Financial analysis (eg ratio analysis relevant KPIs, cost benefit analysis)	

## Application of accountancy / business models



Having selected and evaluated appropriate model(s), you then need to apply this to your organisation. To demonstrate the links between the model(s) and your organisation will require you to gather information to support your argument.

Do not cut and paste a pre-prepared version of the model applied to your organisation (for example, a completed SWOT for Tesla), or patch write from a number of pre-prepared sources. You need to collect a wide range of information to support your application of the model yourself.

## Information Gathering

The RAP is a research project and gathering information is doing research. There are lots of different types of information source

- Text books
- Journal articles (open source academic)
- Company sources / market commentary
- Press comment / newspaper articles
- Primary data collected

You must use a range of relevant information sources (company sources, press commentary and study materials). You must also collect a range of information. Do remember that not everything you read will be useful, but you may not know this until the final stages, so keep a record of what you read, where you found it (including the url). You will be assessed on how you have used these sources i.e. how effectively the information gathered has been used to address your topic aims.

For primary research, one of your data sources is the data you have collected. If you have used questionnaires, you will want to present the results of the survey in your Research Report. It is a good idea to use a spreadsheet to collate and analyse your data. When you include the results, reference the spreadsheet (as an appendix).

If you have conducted interviews, the data is the responses you received from the people you interviewed. You can include their comments as direct quotes. It is usual practice to label the people involved in interviews as R1, R2 (respondent 1, respondent 2).

The information you gather is used to answer your research aim (or question).

## **Academic writing**

Academic writing is a formal style of writing. It is well structured and precise. Unlike other forms of writing such as journalism it needs to be objective, which involves minimising emotion and dramatic emphasis in order to focus on the evidence.

### **Formal style**

Write in full sentences. Do not use any contractions, such as don't or wouldn't. Also avoid using slang or colloquial language that sounds like speech. Use impersonal language. Instead of saying 'I think sales improved because of the release of the new model' you should say 'the release of the new model has resulted in increased sales'

### **Structure**

Academic writing usually has a clear structure with an introduction, main points in a logical order, and a conclusion.

### **Concise and precise**

Your writing does not need to sound 'fancy' or complicated. The best academic writing is clear and avoids vagueness, so instead of 'lots of people', state how many and who they are, '300 university students'.

### **Evidence**

Academic writing emphasises the evidence, not unsupported opinions. This is why you are often advised not to use the first person ('I think...'). Your own voice will still come through in the evidence you choose and how you interpret and explain it. Avoid stating that something may or might be due to a factor. This indicates that you have not undertaken sufficient research to know the answer.

### **Well written**

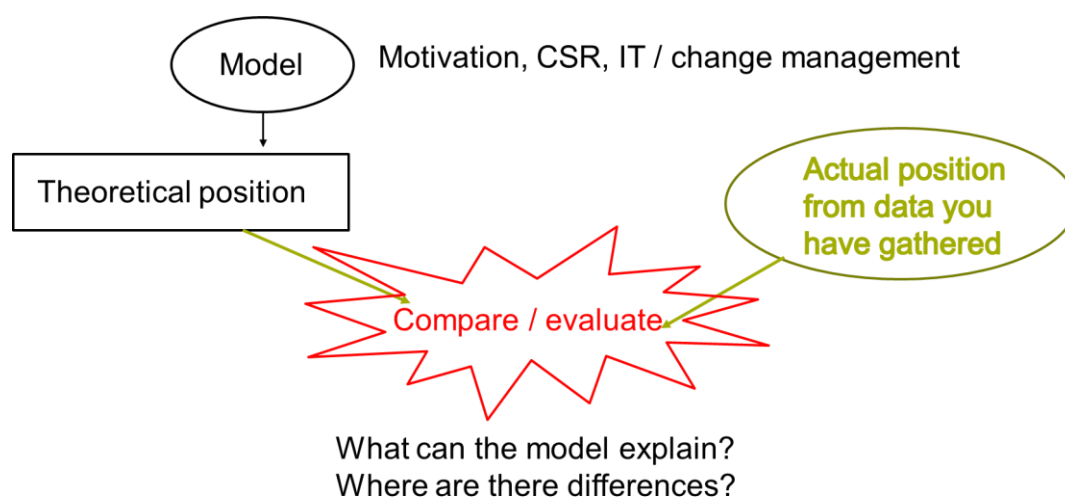
Academic writing is accurately written and uses good grammar and punctuation.

## **Evaluation rather than description**

Analysis and evaluation are the result of critical thinking, essential skills for both the graduate and professional accountant. Critical thinking is linked to the professional skill of scepticism.

To think critically does not mean rejecting all ideas, but means that you are prepared to interrogate a claim. Are reasons why an organisation might want to present information in a particular way? Are there other sources that support, or contradict, the explanations provided?

The models you have identified support your evaluation as they provide information about what the theoretical position might be. You can then compare the actual position to this.



If you are using secondary data, the evaluation of the data is enhanced by comparing it to other sources. For some topics, the use of a comparator is essential. The [topic list](#) states this.

If you have collected primary data, use models or theories to explain your research findings, identifying where your research findings agree with or differ from the models or theories. Finding differences from models or theories is what makes research interesting.

When evaluating your information you want to avoid describing events. Description is a lower level of skill than analysis and evaluation and so should be limited in your work.

The following table may help you see the difference between descriptive and analytical or evaluative writing.

Descriptive writing	Analytical and evaluative writing
States what happened	Identifies the significance
Explains what a theory says	Shows why something is relevant or suitable
Lists details	Evaluates the relative significance of details

<b>Descriptive writing</b>	<b>Analytical and evaluative writing</b>
Lists in any order	Structures information in order of importance
Says when something occurred	Identifies why the timing is important
States what something is like	Judge strengths and weaknesses
Gives information	Draws conclusions

[http://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical\\_Thinking.pdf](http://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical_Thinking.pdf)

## Use of sources / in text citations / reference lists

We reference (give details of where we found information)

- To acknowledge the ideas or work of other people (and not pretend they are our own ideas)
- To enable other people to find your sources quickly and easily
- To support the facts and arguments you are making
- To show you have read widely and used a variety of sources

## Do we have to reference everything?

It is not necessary to reference commonly known facts. It is common knowledge that a listed company's shares are traded on a stock market so this does not need a reference.

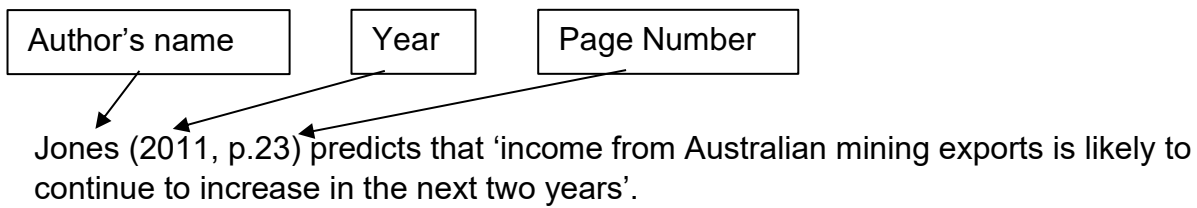
Business and accountancy models (such as SWOT, PESTLE) are other people's ideas and so these do require a reference. You can acknowledge where you found out about these models (for example in a study text).

## How do I reference?

When you are writing your report use a systematic referencing style. At Oxford Brookes Business School, the standard referencing style is Harvard, but if you know another recognised referencing style (such as APA) it is acceptable to use this.

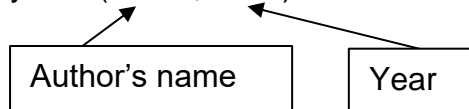
Harvard is an author date system of referencing. To acknowledge the ideas or work of others, it is possible to either use a direct quote or paraphrase.

### Direct quote



### Paraphrase

Australian mining exports will probably continue to rise for at least two years (Jones, 2011)



Or

Jones (2011) predicted that mining exports would continue to rise for at least two years.

The source (Jones, 2011) is then included in your reference list. The reference list, lists the sources in your report in alphabetical order.

You must submit a reference list and you must check that the reference contains all the sources used in your research report and skills and learning statement (if any). It must not contain sources not used in your report.

If you submit a reference list written by someone else (your friend, mentor) then it is considered cheating and could result in an Academic Conduct investigation.

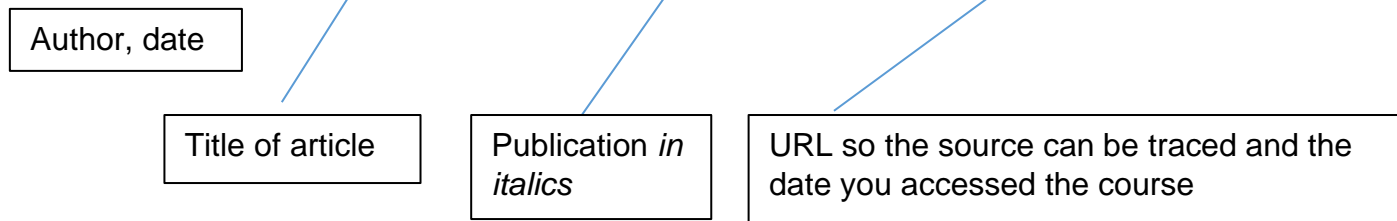
### Sources in the reference list

The format of the reference in the reference list depends on the nature of the source.

If the source of the idea paraphrased below was an article titled "Trouble for ABC&Co?" written by Jones in the Financial Times which was found online, this would appear in the text as:

This will appear in the reference list as:

Jones, K. (2011). Trouble for ABC & Co? *Financial Times*. Available at : URL  
(Accessed: date)



If the source was a book (called Rise and fall of ABC&Co), it will appear in the reference list like this

Jones, K. (2011). *Rise and Fall of ABC&Co*. Oxford: Heinemann



If there is more than one author then it is (Jones and Smith, 2011) in the text and Jones, K. and Smith, G. (2011) in the reference list.

### The sources in the reference list are listed alphabetically.

Some versions of Microsoft Word (Word for Microsoft 365 Word 2019 Word 2016) allow you to manage your citations using the references tab. This article provides more information

<https://support.microsoft.com/en-us/office/add-citations-in-a-word-document-ab9322bb-a8d3-47f4-80c8-63c06779f127>

### Reference list checks

Remember that the reference list is required so the reader can trace the in-text citations to your source.

Check your reference list before submission and ask yourself the following questions:

1. Is the reference complete? Can the reader find this reference from the information I have provided?
2. Are the reference and the in-text citation sufficiently correlated?
  - a. Are there any omissions in the reference list? If so add them in.

- b. Are there any references which are not cited? If so delete these.
- c. Is there any ambiguity regarding which reference a particular citation refers to? For example, have you cited a range of sources from the same author for the same year? If so make sure these are differentiated in the citation and reference by including a,b,c with the year in both.



## Suggested structure – primary data collection

It is strongly recommended that you follow this structure. The nature of your research will influence how you structure your report.

**Title page** - stating topic, topic number, your ACCA number and submission period

### **Contents page**

### **Introduction**

In this section,

- State the topic you have chosen
- The reasons for choosing this topic
- Justify your choice of organisation, and comparator (if used). This should be an academic, not a personal justification i.e. why your case company is a suitable choice for the topic selected.
- **Research aim and objectives** Research aim and objectives – see YouTube for guidance

The Research aim is derived from the topic. The objectives break down the aim into stages.

### **Research Approach**

You must include

- an explanation and justification for research approach adopted
- a justification of data collection technique you used (you should include the questionnaire or the list of interview questions in your appendices and refer to this)
- a justification of your sample
- details of the sample size and the response rate (be honest, no-one expects a 100% response rate)
- a discussion of the limitations of research method used (be honest, what did you find hard when collecting your data?)
- the ethical issues you considered in relation to asking individuals for their views (you **MUST** include the permission letter, or an email from the programme lead allowing an anonymous submission in the appendices)

## Business and accounting models

In this section you must justify the selection of the accounting / business models you have used, including a discussion of their limitations. The focus is on evaluating (rather than describing) the models, so think about the reason you believe the models are relevant for your research. Limitations should be discussed in relation to achieving your research objectives.

Please note not all topics require a SWOT and a PEST: you will be evaluated on the appropriateness of the models for addressing your research objectives.

There is an article “Analysis and Evaluation” in the Resources for RAP students section on [this page](#)

## Findings, analysis, evaluation and conclusions

This section you should include

- your results presented in an appropriate form e.g. tables, graphs, pie charts
- a critical analysis / evaluation of your results through a comparison of what was expected (based on the accounting / business models)
- an explanation of your significant findings
- a discussion of any limitations of your results
- your conclusions about your research findings and how well you have answered your research question and met your objectives **must be included**
- recommendations (if you think it is appropriate)

The critical analysis of your results should be an evaluation of the results, not just a description. In order to evaluate you need to make a comparison, so think about what you would expect from your understanding of the business models.

## Suggested structure – secondary data collection

It is strongly recommended that you follow this structure.

**Title page** - stating topic, topic number, your ACCA number and submission period

### **Contents page**

### **Introduction**

In this section,

- State the topic you have chosen
- The reasons for choosing this topic
- Justify of your choice of organisation, and comparator. This should be an academic, not a personal justification i.e. why your selected company is a suitable choice for the topic selected.

### **Aim and objectives**

In this section you must include

- the research aim and objectives

### **Research Approach**

- what secondary sources **you** have used and why. This is not a generalised description of types of information. Explain why the sources are relevant to your research.
- a justification of the selection of financial statements used
- any issues relating to the financial statements (eg different year ends, different currencies) and how you dealt with these issues
- any ethical issues you considered in your approach

### **Business and accounting models**

In this section include

- an overview of the accounting / business models you have used, including a discussion of their advantages and limitations.
- A discussion of how you have applied the accounting / business models to your organisation
- All models/theories applied to your research should be discussed.

Students are often overly descriptive here. Focus on the evaluation of the models and the application to your organisation(s). It is important to explain and [evaluate](#) the models in relation to achieving your research objectives in your own words as this demonstrates you understand the model(s). If you include too much cut and pasted material, even if it is appropriately referenced, you may be failed for not demonstrating understanding.

Make sure that you [reference](#) the sources you have used.

## **Analysis and evaluation**

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.

You will be judged on the appropriateness of the models in addressing your research question and objectives. Do not select too many models: it is better to focus on those most relevant to your research question. For example, in addition to ratio analysis to evaluate financial performance for Topics 4,5 and 8, there are many business models that you could select e.g. SWOT, PESTLE, value chain analysis or Porter's 5 forces. Using all of these would result in a superficial analysis given the word count limitations. For topic 4, 5 and 8 it is important to use the information gained about the external environment to evaluate the financial performance of your organisation, and the comparator in light of the topic question. The conditions in the external environment will have influenced both your organisation and the comparator organisation, so are the differences in performance, if so why? Are there similarities in performance why might that be?

In this section it is best practice to include

- Context and justification. Look at your topic carefully. If you are investigating a business that has particularly strong ethical business practices, then outline what these are. Likewise for other topics – what was the major change, or the strategic and operational challenges? What are the weak ethics, or areas of particularly strong or weak performance? This is relevant for all topics.
- your results presented in an appropriate form e.g. tables, graphs, pie charts
- for most topics the business analysis should be presented before the financial analysis. This is because the business analysis should be used to provide context and the financial analysis to provide evidence of impact or outcomes.
- a critical analysis / evaluation of your results which includes an explanation of your significant findings
- a discussion of any limitations of your results

- your conclusions about your research findings and how well you have answered your research question and met your objectives. Make sure your conclusions are aligned to your topic title. E.g. For topics 4 and 5 explicitly outline the evidence of (what), and drivers of (how and why) the poor or exceptional performance, for topic 8 explicitly identify the challenges and discuss how effective management have been at addressing these etc.

## **Conclusions**

You must draw conclusions relating to your evaluation. For most topics it is not necessary to make recommendations. If you exceed the word count and your conclusions are included after 7500 words are reached your conclusions will not be marked and you will fail.

## **Academic integrity – use of translation tools**

Oxford Brookes University recognises that students are increasingly using, or being offered, online tools for their academic writing. This includes tools for translation, paraphrasing and plagiarism checking.

Online tools for translation, paraphrasing and plagiarism checking may appear to be useful for students, but you need to be aware of the risks:

- If you upload your work onto any website offering translation, paraphrasing or plagiarism checking, it is no longer confidential or original to you. It could be shared with others, it could appear on other websites, it could be offered or even sold to other students.
- Translation and paraphrasing tools may provide poor versions of a text, including grammatical inaccuracy, lack of coherence, change of meaning and inappropriate style.
- Relying on translation and paraphrasing tools to produce your work means that you have lost control of the authorship. Your assignment may not meet the assessment criteria.
- Relying on online tools is also likely to mean that you are not demonstrating your own thinking and learning (required in RAP assessment criteria 1)
- Online plagiarism checkers are known to provide inaccurate results, and also to work with essay writing companies which sell student work.

If you need to use translation and paraphrasing tools

- Only translate single words or phrases, like a dictionary.
- Remember that the principle of good practice is doing your own work, not getting a tool to do it for you. Focus on your own learning!

## Academic integrity – sharing work

One form of cheating is to work in conjunction with others, known collusion. In order to avoid being investigated for collusion, do not share your work with anyone else other than your mentor. If someone makes improper use of your work, you may be implicated in an academic conduct case.

The work that you submit to Oxford Brookes University must be your own work. Therefore do not allow another person to submit on your behalf, you must submit your work. The section on [Submission](#) explains what to do if you experience difficulties when submitting.

Your mentor must not share your work with anyone else.

## Academic integrity – use of Turnitin

OBU does not require the Turnitin score to be below a specified % match and the RAP marking team look at the Turnitin Report for all submissions. The markers will look at the nature of the matches and use their judgement to decide whether the student has used other sources and whether they have acknowledged them correctly.

We do urge students to avoid online plagiarism checkers completely (see above), but if students do want to use a plagiarism checking software tool, [iThenticate](#) is the product Turnitin provides for researchers and freelance writers.

## Use of excel

Finance professionals are expected to have an understanding of spreadsheets and of excel. This is a key employability skill.

You are required to submit a spreadsheet as part of your Research and Analysis Project regardless of the topic chosen. You must demonstrate the use of an appropriate range of formulae ([see assessment criteria](#)). Using one type of formulae e.g. a sum function, in relation to a range of different data cells is not demonstrating a variety. This is a link to Microsoft excel training videos

<https://support.microsoft.com/en-gb/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>

If you have conducted primary research, you can use a spreadsheet to analyse your data.

If you use a prepared template for your spreadsheet (even if it is supplied by your learning provider or mentor), you are cheating ([Academic Integrity](#) is very important). This may result in an Academic Conduct investigation. The spreadsheet you submit must be your own work.

## Skills and learning statement

The Skills and Learning Statement (SLS) is a very important part of the Research and Analysis Project. It helps you develop ability to learn from your experiences (experiential learning). This is one of the key skills for a finance professional as over your working life, you are likely to learn more from experience, than in the classroom.

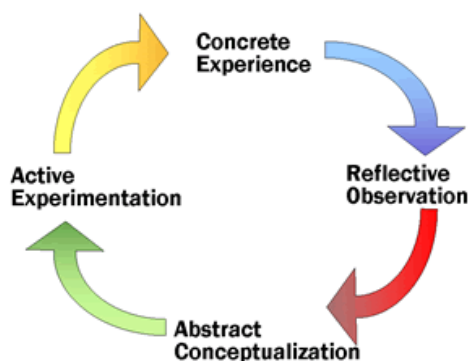
This section provides advice and links to resources to help you with the Skills and Learning statement.

## Reflective writing

Reflecting on an event involves more than just describing what happened. It involves thinking about possible reasons why it happened, drawing some conclusions from this, and deciding what you will do differently next time. See this video explaining what reflection is [Being reflective \[video\] \(University of Hull\)](#)

Reflective frameworks provide a structure and logical process to help us think through an event, as we might not have fully understood it at the time. Most frameworks lead us through what happened, why it happened, and what to do next.

These are a couple of well-known reflective models / frameworks



Kolb, D (1984) *Experiential Learning: experience as the source of learning and development*. Englewood Cliffs, Prentice Hall



Gibbs G (1988) *Learning by Doing: A guide to teaching and learning methods*. Further Education Unit. Oxford Polytechnic: Oxford

There is no requirement to include these models in your SLS.

In the SLS you are asked two questions. These questions have been designed to help you develop your reflective thinking skills. The SLS is a personal account of how you have developed. You must not use a prepared statement, a template or copy your friend's SLS. Everyone's experiences will be different.

Q1 How have you developed, personally and professionally, as a result of undertaking the Research and Analysis Project?

Consider

- what new skills you acquired and how you developed them
- the challenges you faced and how you overcame them

Q2 How will the experience of the RAP help you in the future?

Consider how this experience has

- made you more employable and capable
- might influence your future plans in the short and longer term

The assessment criteria can be found [here](#)

The SLS is assessed on a pass / fail basis. The marker is looking for evidence of self reflection, they are not assessing the nature of the experience, the content of the mentor meetings

The SLS has an overall word count of 2,000 words. You should be looking to divide this roughly between the two questions.

Your writing should be personal as you are writing about your experiences and your feelings. Your writing should still be objective and moderate (this is not the place to vent frustrations). It is OK to discuss the challenges you faced and explain how you overcame these challenges. There is no requirement to include lots of references.

When you are reflecting it is helpful to

- Look back at events (for example, mentor meetings, delivering a presentation, finding information, using business models, working with excel or powerpoint)
- Analyse the event. Think about different perspectives (your feelings, what you were doing, not doing), think about explanations for these feelings (did you feel nervous about giving a presentation, )



- Consider what you have learnt from the experience and what you might do (differently or the same) in the future (for example, the importance of preparing for meetings, identifying more opportunities to give presentations)

You might choose to analyse an experience or an event through which you have learnt using the following structure.

Description – brief description of the event / circumstances and the insight you gained from this

Interpretation – why is this insight significant to me? What factors have influenced the insight (previous experiences, previous learning)

Evaluation – relevance of this insight to you, your professional development and any consequences

Plan for the future – how has this insight helped you plan for the future, what will you do the same, differently in the future?

It is important that you analyse the experience rather than just describe what happened. There should be a focus on your interpretation and evaluation of your experience.

## Presentation (slides)

Presentations give the opportunity to convey ideas more verbally and visually, and to develop skills valued in employment. To support your development in this area you are required to give a presentation to your mentor at your [third meeting](#).

The presentation should

- focus on the analysis, findings and conclusions from your research
- be no more than 15 minutes long
- contain 10 – 20 slides

You are required to submit your presentation as part of your RAP. The slides are assessed under communication skills in the Skills and Learning Statement. This is the [link](#) to the assessment criteria.

The slide presentation can be split into

- Title page: include your research topic title including the organisation name

- Intro (up to 3 slides) – topic, company, and if primary data used an overview of sample and approach It is very important that these introductory slides are tailored to your topic title. For example
  - For topics 2, 3, 7 and 9 outline the innovation or change analysed
  - For topics 4 and 5 outline the evidence as to why you think performance is exceptionally poor / strong
  - For topic 8, summarise the challenges faced by the sector (on a single slide)
  - For topic 13 or 14 outline the evidence of the poor or strong ethical performance
- Results for your research (10 – 12 slides) – the focus is on the analysis and evaluation
  - Focus on how the business models were used to explain performance. For most topics, you should present your business analysis before any consideration of the financial analysis.
  - Use charts and graphs with bullet point text. These should be benchmarked if appropriate.
  - The text should include the reasons for the performance (why and how). Do not describe the information presented in the graphs, such as trends/increase/decrease etc. (what).
- Conclusions (3 slides) – what have you found out? Tailor your conclusions to the topic e.g. topics 4 and 5 should explicitly provide evidence of the poor/strong performance and link this to the drivers of that performance. Topic 8 should identify the challenges and link these to management responses and how effective these were. Topics 13 and 14 should evidence the poor/strong ethical behaviour and link this to the stakeholder analysis. Topic 15 should link the evidence of the effectiveness of the chosen functional area to the financial performance. For primary research what are the limitations for the study
- Recommendations are not required.

Your slides must include the results of your research – a summary of your analysis, evaluation and conclusions. Graphs and charts are required and you must include bullet points explaining the reasons for performance (the results of your research). Do not describe what is in the graph.

You can also use the presenter notes function in power point to highlight what you intend to say at that point in the presentation but a reader should be able to comprehend your analysis and conclusions without these notes.

Do not use a prepared template for your presentation as this will result in an investigation to your [Academic Integrity](#).

## Giving a presentation

Feeling anxious about presenting is natural, but with some planning and preparation you can harness your nerves and use them to produce a good performance.

### Planning and preparation

A good presentation has content appropriate for the audience, a clear structure, and is presented in an engaging way. Focus on the analysis, findings and conclusions from **your** research. If you did primary research, it is OK if things did not go exactly to plan, highlight how you responded.

### Good visual aids

Keep any slides simple and relevant to your main message. This video is a fun guide of what to avoid!

<https://www.youtube.com/watch?v=lpvgfmEU2Ck>

### Engaging body language

It can seem intimidating to look at your audience. A good tip is to scan the room just above their eye-level which makes everyone feel included but means you do not have to focus on each person. This video highlights (by exaggerating) how body language can be distracting.

[https://www.youtube.com/watch?v=L\\_6EHgr098w](https://www.youtube.com/watch?v=L_6EHgr098w)

### Managing anxiety

The best presenters feel anxious but it can help to remember that the audience are on your side and want you to succeed

### Practice

Looking at the room beforehand and running through your presentation to check your timing can help to build confidence as you will know what to expect. Practice is the best way to develop your presentation skills

## Submission process

Your project must be submitted online by the latest [submission date](#).

## Registration

In order to submit your work, you first need to register. It is possible to register early in the submission window and submit a few days later.

When registering you are asked for:

- Email address: OBU will send your result to this email address. If you fail, you will use this email address to access the submission portal to access feedback.
- ACCA number and Date of Birth: In order to check eligibility and, if you are successful calculate an award, OBU requests your exam history from ACCA. The data used to identify you is your ACCA number and date of birth. These must be accurate.
- Address: If you are successful, your certificate is sent by national postal service (not courier) to the address you provide

This is the page that collects address information

**Register with Oxford Brookes by enterir**

Fields marked with \* are required.

Email \*:

ACCA number \*:

First Name/Given Name \*:

Surname/Last Name \*:

Date of Birth \*:

Sex :

Nationality :

Company researched \*:

Address Line 1 \*:

Address Line 2 :

Address Line 3 :

Address Line 4 :

PO Box Number :

Post (ZIP) Code \*:

Country \*:

Phone Number :

You must include information in the 4 address lines

LINE 1 – HOUSE and STREET

LINE2&3 – DISTRICT or SUBURB

LINE 4 - CITY

If you live in UAE you MUST include a PO Box number – Emirates post will return items undelivered if they do not have a PO Box number.

There is a step-by step guide to registering available from the Oxford Brookes web pages.

## Files to submit

Once you have registered you will upload your files. Make sure you know where you have saved all the documents you need and you have the correct versions of the documents.

The files names must only contain numbers and letters (no special characteristics). We recommend you include your ACCA number in the file name.

For example, research report would be 1234567RR.docx, SLS would be 1234567SLS.docx

Each element, Research Report, Skills and Learning Statement, Reference list, Excel spreadsheet, Presentation slides, and appendices are known as assignments.

You upload the assignments, then submit project. Once you have submitted, you then pay the submission fee.

There are limits on the sizes of files you can upload.

## Assignment file sizes

Element of Research and Analysis Project	File type	File size
Research Report	word document, ACCA number and word count on front page	5MB
Presentation	PowerPoint presentation	10MB
Skills and learning statement	word document	250KB
Reference List	word document	1MB
Appendices	various (word, pdfs)	2MB
Excel spreadsheet	Excel file	5MB

The Appendices would include a permission letter, questionnaire or interview guide (if you are collecting primary data or using internal documents) and a resubmission statement if you are resubmitting.

DO NOT UPLOAD copies of the Annual Reports. Include the URLs of the reports in the reference list.

A step by step guide to submitting your work is available from the Oxford Brookes website

The Research Report and Skills and Learning Statement are submitted through a Turnitin portal. This portal may take some time to acknowledge the submission. Once uploaded, the marking platform makes the files available electronically for distribution to markers. As this process occurs you will see the file size and name may change. Please do not worry this is part of the marking system.

### Anonymous marking

Oxford Brookes University operates an anonymous marking policy. Please identify yourself in any documentation using your ACCA number and not your name.

### Submission fee

You are required to pay a project submission fee to Oxford Brookes University with any project submission. The fee should be paid online when uploading your project. Should you experience any difficulties with the online payment facility, or you are unable to pay in this way, please contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

If you cannot pay the submission fee at the time of submission you have until the end of February (for November 2025 submission) or end of August (for May 2026 submission) to pay.

If you pay after these deadlines, your result will be issued after the May 2026 examination committee. If you have failed, you will not have an opportunity to resubmit your RAP as the programme will have closed.

### Exceptional Circumstances

The University has a procedure in place for students who are experiencing exceptional circumstances that are affecting their ability to study or undertake assessment.

The University considers an exceptional circumstance:

- to be personal circumstances that are out of the control of the student; *and*
- that the student could not reasonably have prevented or accommodated; *and*
- they must have had a significant and demonstratively negative effect on the student's ability to study or undertake an assessment.

The timing of the exceptional circumstances must be relevant to the affected assessment and/or period of study. All elements must be met in order to substantiate a claim for exceptional circumstances.

You can apply for an extension of up to 3 weeks to the deadline for the submission of the RAP if you are experiencing exceptional circumstances.

The exceptional circumstances rules do not apply to your ACCA examinations and so you cannot apply for more time to complete your examinations.

The application form is available from [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

Your application for consideration of exceptional circumstances must be accompanied by relevant and current supporting evidence and a copy of your ACCA Transcript.

## Results release

Following consideration of the results by the University Examination Committee, you will receive an email telling you your RAP grade, and if applicable your degree award.

You can be awarded one of the following marks for the RAP:

- A, B, C (pass grades)
- Fail
- Deferred grade as your work has been passed to an Academic Conduct Officer (ACO) for investigation.

An explanation of how your degree classification is calculated is [here](#).

## Academic Appeals

A formal *appeal* to the University can only be made against the decision of an Examination Board so this only applies to students who have submitted a Research & Analysis Project to us and have received a result. Details of how to do this are sent in the email with your results.

An appeal must be made within 2 months of receiving your result.

Students who have not submitted a Research & Analysis Project can make a formal complaint to the University. Further information can be found <https://www.brookes.ac.uk/students/sirt/>

Prior to contacting the University formally, please consider raising your concerns with the ACCA team on [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk)

## PART 4 Resubmission

### What to resubmit

If you were referred to an Academic Conduct Officer you must follow their instructions (for example, which research topics are acceptable).

#### **Failed Research Report (RR) and passed Skills and Learning statement (SLS)**

If you failed the RR and passed SLS, you can rework your existing RR. The criteria you have passed will be carried forward so focus on the elements relating to criteria you have failed, address the feedback provided by the marker so these criteria are now of a pass standard. You must resubmit the whole RR document you cannot just submit sections and you will need to resubmit the reference list.

Refer to the Assessment criteria for Research Report .

If you are resubmitting within 4 submission periods of the fail submission, there is no need to update the financial information.

If your fail submission was more than 4 periods ago, you must use the latest financial information.

You can choose a new topic and / or organisation. If you do this your existing passes will not be carried forward. You must use the latest financial information.

If you reach a pass standard, your RR is graded as a C.

#### **Failed SLS and passed RR**

Rework the SLS and/or presentation slides addressing the feedback provided by the marker. The grade you achieved in your RR is carried forward.

#### **Failed RR and failed SLS**

You will need to resubmit both the RR and associated documents and the SLS and power point slides. If you reach a pass standard, your RR is graded as a C.

If you are in any doubt about what to resubmit, contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) for guidance.

### Your Project Mentor

The requirements for a Mentor may be different depending on the circumstances of your resubmission. If you have been instructed to undergo Mentoring again by an



Academic Conduct Officer following an investigation, then you **MUST** use a Registered Mentor.

If you are not referred for an academic conduct investigation and you passed your Skills and Learning Statement you do not have to meet your mentor again. It may be useful to meet with your mentor if you decide to submit a different Research Report.

If you **failed** your Skills and Learning Statement you do need to meet a mentor at least once. This will help you to re-consider where you went wrong in your Skills and Learning Statement. You do not need to undergo three further meetings with your mentor again.

You do not have to use the same mentor for a resubmission. If you decide to change your Mentor you will have to ensure that you have chosen a Registered Mentor.

## Preparing your new project

For a resubmission you can choose either to keep the same project topic or to choose another topic from the fifteen approved project topic areas. If you choose a new topic, you must use the current [topic list](#) and the Research Report passes previously achieved will **not** be carried forward.

Wherever possible, consider addressing the feedback provided and updating your existing project.

**If you have been INSTRUCTED to change topic and/or organisation by an Academic Conduct Officer following an investigation, then you MUST do so.**

## Updating your work - using feedback

If you have failed one or both parts of the RAP, pay close attention to the feedback provided. It is provided to help you reach a pass standard.

If you submitted in P40 onwards, you can access your feedback through the submission portal you used to submit your work. Use the email you gave when creating your account. Please contact the team on [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) if you think you have not received your feedback.

### **Resubmitting same topic / organisation**

If you are resubmitting on the same topic and the same organisation it is not necessary to use the latest financial statements provided you resubmit within any of the next 4 periods following your original submission. This **ONLY** applies if you are resubmitting on the same topic and organisation.

## **New topic / organisation**

If you are **resubmitting on a new topic and/or organisation** you should ensure you follow the requirements for that topic (pay particular attention to the number of years you must evaluate)

## **Resubmission statement**

When re-submitting your RAP you must include a statement of up to 500 words explaining how you have addressed the feedback provided by the marker/moderator and where you have made changes. The resubmission statement is uploaded as an Appendix.

## **Suggested format for Resubmission Statement**

The statement must include the following information,

- ACCA number
- Topic number
- Previous submission period(s)
- Organisation
- Changed topic / organisation (state whether you have changed either topic or organisation or both)

Explain in 500 words how you have addressed the feedback provided by the marker. If you changed topic or company you should still reflect on your feedback.

## **Resubmission process**

In order to resubmit, you need to logon to the submission portal. You will be prompted to register for the next submission period. A guide is available on the web pages.

## **Successful completion**

Once you have successfully completed your RAP and been awarded your degree, you will receive some official documentation from the University. The results email will explain what you can expect to receive with approximate timescales.

## Transcripts

On passing the RAP, and being awarded your degree, you will receive an official transcript. This will be emailed to the email address you used when registering to submit your project.

You will receive an email within 4 weeks of results day, containing pdf versions of your pass letter and transcript.

Certified pdf copies of Transcripts and standard official letters required for applications, and sent directly to the institution from the University, can be purchased from our online shop. Further details can be found here: [Webpage]

Hard copies are available for purchase, by arrangement – please contact [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) if required

## Degree Certificate

Your Oxford Brookes University degree certificate will be posted to the home address you provided on registration.

Certificates are only issued in hard copy. You should expect to receive your certificate, by post, within 16 weeks of results day

If after 16 weeks your certificates has not arrived, you should contact [certificates@brookes.ac.uk](mailto:certificates@brookes.ac.uk), with your ACCA number and award date.

If you have changed address between registration and results day, please email [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) to update your address details.

## Award confirmation to third party

Oxford Brookes University can provide an award confirmation email either to a student to pass on to a third party organisation, or directly to a third party organisation.

To do this, the OBU ACCA office needs the following information

- students full name and date of birth
- ACCA number (the 7 digit number)
- consent from the student concerned authorising the release of their information to a third party organisation on their behalf,
- contact details (email address) of the person to whom the award confirmation email is to be sent

## Academic references

Due to the nature of the programme, Oxford Brookes University is not able to provide an individual student with an academic reference to, for example, support a masters' application.

## Graduation ceremonies

All successful students will be invited to a graduation ceremony. Ceremonies are held in Kuala Lumpur, Dubai and Oxford. You are invited to the next ceremony that is geographically the closest to you.

Guests are welcome to purchase tickets to attend the ceremony. Details will be provided when you are invited to a ceremony.

You will need to pay for gown hire, official photography (if wanted) and travel to the ceremony.

## Oxford Brookes Global MBA

The Oxford Brookes Global MBA is one of the leading, well-established quality online and on-campus executive MBA's. It is designed specifically for, and offered to, all experienced managers and professionals including our partners in the ACCA.

Further information is here <https://www.brookes.ac.uk/business/mba/>

ACCA members are exempted the finance modules and are offered a reduced fee.

## Documentation for Visa Applications / online shop

Certified pdf copies of Transcripts and other official letters required for visa applications can be sent directly from the University to some of the visa processing agencies. Further details can be found [www.brookes.ac.uk/acca](http://www.brookes.ac.uk/acca)

## Appendices

### Learning outcomes of Research and Analysis Project module

Having passed this module, students will be able to:

1. Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
2. Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.
3. Understand the limitations of accounting techniques and the implications of such limitations.
4. Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.
5. Communicate appropriately in writing and through an oral presentation.
6. 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.
7. Undertake an independent Research Report relating to a single organisation or industry sector.
8. Prepare a written report which meets academic requirements of information collection and referencing of information sources.
9. Complete a programme of study through independent and self-managed learning.
10. Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.
11. Use information technology to record and analyse financial data, to collect information from a range of sources and to present research findings.

## Degree classification

The award for the BSc (Hons) in Applied Accounting is based on both:

- The ACCA average mark determined from the exam marks in the six Applied Skills Level papers;
- 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 Applied Skills Level papers.

The Research and Analysis Project is graded as A, B or C.

The two elements are combined as follows:

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

NB: In the above table Column 1 is the ACCA average mark rounded up from 0.5 and Columns 2-5 indicates the class of degree produced by that average mark.