

Think Ahead

**ACCA**

**OXFORD  
BROOKES  
UNIVERSITY**

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

**INFORMATION PACK**

“This degree is a great  
foundation for anything  
in business.”

Period 37 student

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

**Submission Periods 39 & 40**

**2019- 2020** (Aug 2019 edition)

**See the separate Re-submission Guide if you are submitting a  
Project for the second or third time**

## CHANGES IN 2019/20 EDITION

- 2.c) Admission to the degree and exemptions  
This has been updated to reflect the change in English Proficiency requirements
- 2 d) 10 year rule  
This section explains the 10 year eligibility period
- 3.a) Eligibility to submit a RAP  
This has been updated to explain that students can opt back into the programme, and for changes in English Proficiency requirements
- 4.a) New industry sectors for topics 8 and 15  
Details for the industry sectors for 2019/20 have been added and the relevant dates for annual accounts have been updated.
- 4.e) When to submit your RAP  
Dates and fees updated, a deadline for the receipt of marks for Applied Knowledge and Skills papers has been included.
- 4.f) RAP Assessment criteria  
Inclusion of the new OBU web address which is also a source of information for students
- 5.b.xii) Ensuring the academic integrity of your project  
Guidance on the use of text matching software (including Turnitin) prior to submission, more detail on the meaning of own work and how to ensure good academic integrity.
- 5.c.i) Finding a registered mentor  
Updated to reflect new process – please email [accamentoring@brookes.ac.uk](mailto:accamentoring@brookes.ac.uk)
- 5.c.ii) What is a RAP mentor  
Discussion of what is not acceptable input from a mentor.
- 5.f) Exemplars  
This has been renamed Examples and includes details of the new web address
- 6.b) Bursaries  
Deadlines updated

Appendix 1 – RAP Assessment criteria. The criteria have been explained in more detail.

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# Part 1 – General Information

## 1) About Oxford Brookes University

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

For the second year in a row Oxford Brookes was hailed as the UK's top university in the latest QS Top 50 Under 50 Ranking. The University moved up to 40th in the world within the rankings and is again the only UK institution to make the list.



Oxford Brookes University is incorporated by Statute pursuant to the Education Reform Act 1988 and was created a University by the Further and Higher Education Act 1992. This is the root power for the University's ability to grant awards including degrees, diplomas, certificates etc. These powers are granted on the basis of Oxford Brookes University designing and operating appropriate procedures for assuring the quality and standards of its awards. In doing this, the University is subject to review by the Quality Assurance Agency for Higher Education (QAA) and is subject to regulation by the Office for Students (OfS).

So although you don't physically attend Oxford Brookes University to gain the BSc (Hons) degree in Applied Accounting, the degree programme is of the same rigorous standard as other degrees offered by Oxford Brookes University and meets the standards set for UK higher education. By gaining the BSc (Hons) in Applied Accounting, you will not only demonstrate to potential or existing employers that you possess all the relevant graduate skills to equip you for a great career in accounting and finance, but you will also establish an association with a university that has a reputation for excellence.

We have a lot to be proud of and you can see some of our recent results and achievements at <https://www.brookes.ac.uk/about-brookes/at-a-glance/>

## 2) About the degree

The Programme Specification is the formal University document which sets out the aims, outcomes, structure and intended student experience of the programme. For the BSc in Applied Accounting, the full Programme Specification can be found in Appendix 4. Key information from the document is presented here.

### 2.a) *The aims of the programme*

The BSc in Applied Accounting aims to prepare students for a career as a professional accountant and to equip them to make a wider contribution to their organisations, communities and society. It does this by incorporating students' professional accountancy studies into an academic programme and by enhancing and extending the knowledge and skills achieved through professional examinations.

### 2.b) *The structure of the programme*

When the programme was designed (and periodically since then) the ACCA curriculum was compared with the UK's Subject Benchmark Statement for what a degree in Accounting is expected to contain (Latest version 2016, published by the QAA at [https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-accounting-16.pdf?sfvrsn=b4f8f781\\_16](https://www.qaa.ac.uk/docs/qaa/subject-benchmark-statements/sbs-accounting-16.pdf?sfvrsn=b4f8f781_16)). Some elements were not covered in the ACCA examinations so an extra element – the Research and Analysis Project was designed. Thus the full degree comprises eleven elements:

- Three Applied Knowledge Level ACCA examinations and Six Applied Skills Level ACCA examinations;
- The Ethics and Professional Skills module (EPSM), delivered by ACCA (previously was the Ethics module);
- The Research and Analysis Project (RAP), delivered by Oxford Brookes University.

### 2.c) *Admission to the degree and exemptions*

The 'simple' way to gain the degree is to register with ACCA then take and pass all the examinations, the EPSM and the RAP. However many students enter the programme with exemptions, the key points for admission are:

- You must take the ACCA examinations for Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9)
- You must be registered with Oxford Brookes University, i.e. opted-in to the BSc degree scheme
- The degree must be completed within 10 years of the earliest of the date of your first ACCA examination pass or the date of your first ACCA exemption being granted.



## **2.d) 10 Year rule**

If your transcript shows your first examination pass/exemption as 01 December 2009, then your 10 year eligibility period will expire at the end of November 2019. Your last opportunity to submit a RAP is in the November 2019 submission period.

Similarly, if your transcript shows that your first examination pass/exemption as 01 June 2010, then your 10 year eligibility period will expire at the end of May 2020. Your last opportunity to submit a RAP is in the May 2020 submission period.

If there are unexpected reasons outside your control that mean you cannot submit your RAP within the 10 year eligibility period, the Mitigating Circumstances regulations MAY apply. Appendix 7 contains details of these Mitigating Circumstances regulations. Please note that the mitigating circumstances committee can only extend the eligibility period by a maximum of 12 months.

Appendix 10 contain the full details of the Programme Regulations.

Most of what follows in this document relates to the Research and Analysis Project, as information about the other elements of the degree is provided by ACCA on its website.

### 3) About the Research and Analysis Project (RAP)

The RAP is designed to take about 4-6 months to complete. The finished project is submitted to Oxford Brookes University, but it can only be submitted after you have completed all the other elements of the degree programme and are therefore **eligible** to submit

#### 3.a) Eligibility to submit a RAP

To submit a RAP you must:

- Be registered with Oxford Brookes University i.e. have opted-in to the BSc degree scheme
- 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. **Note that 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)

The deadlines for completion of the examinations and EPSM are on page 18.

- Be 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.
- Be up-to-date with the payment of your ACCA subscription fees. You cannot submit a RAP if your ACCA account is suspended.

If you are unsure as to whether you are opted-in to the programme, then please contact ACCA.

#### Common problems with eligibility

1. You ticked the box on your ACCA registration form stating you did not wish to join the Oxford Brookes University degree programme.
  - You may be able to opt back in to the BSc degree by contacting [students@accaglobal.com](mailto:students@accaglobal.com).
  - If you hold exemptions for ACCA Applied Skills examinations Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9) then you may contact ACCA to forfeit these in order to remain eligible. This must be done before sitting any of the three papers. Once you have forfeited your exemption you cannot reverse this decision

### **3.b) What the RAP is designed to achieve**

The purpose of the RAP is to allow you to demonstrate important graduate-level understanding and skills that are not otherwise tested in the examinations. You undertake a research-based project related to a single organisation and complete the two components of the RAP: the Research Report (RR) and the Skills and Learning Statement (SLS).

#### **Learning outcomes**

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.

### **3.c) The experience of undertaking the RAP**

When you take an ACCA examination, you have to decide the best way to prepare yourself for that assessment – for example by using the ACCA website and working on your own, or by signing up for a course at a college or learning provider. It is the same with the RAP; you decide whether to just use this Information Pack and work on your own, or to seek extra help and support. Neither Oxford Brookes University nor ACCA provides teaching for the RAP.

However, as a minimum, everyone who is undertaking a RAP needs to have a registered Mentor. Their role is not to teach or supervise your project, but rather is to

help you to reflect on your learning and your approach to the RAP, to hear you deliver a presentation and to verify to Oxford Brookes University that they have held three 30 minute meetings with you, including hearing your presentation.

### **3.d) RAP Assessment**

The Research and Analysis Project consists of two separate documents; a 7,500 word Research Report (RR) and a 2,000 word Skills and Learning Statement (SLS).

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

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

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

### **3.e) Marking and moderation of your work**

You are invited to submit your work anonymously, just using your ACCA number as the identifier. The University has this policy of anonymous submission to further ensure that every student's work is treated fairly.

Research and Analysis Projects are marked and given clear comments by one member of staff (the first assessor). All Failed projects and a representative sample of Passed projects are reviewed by a second assessor from within the team. This process is reviewed by the chief moderator and is informed by an analysis of marks given by each marker.

Following internal moderation, a sample of scripts is reviewed by the External Examiner for the programme to ensure that the standards applied are comparable to those at other institutions.

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

## Part 2 – What you have to do

## 4) The RAP assignment brief – what you have to do

### 4.a) *The Research Report (RR)*

Conduct an investigation and write a report of at most 7,500 words, which addresses one of the following 20 topics (Note that the 7,500 word count **includes everything from the start of the title page, to the end of the conclusions but** does **not** include appendices or the list of references.)

- 1) An analysis and evaluation of an organisation's budgetary control system and its links with performance management and decision making.
- 2) An evaluation of how the introduction of a new technology can assist an organisation in achieving its business objectives.
- 3) An assessment of the potential impact of an aspect of impending legislation on the operations and financial position of an organisation.
- 4) A review of the business management and accounting issues of environmental costs of an organisation.
- 5) An evaluation of the use of short term and long term Islamic financial instruments and their impact on the financial statements of an organisation.
- 6) A critical review of key factors or indicators in the motivation of employees in an organisation.
- 7) A critical evaluation of the restructuring of an organisation's operational activities and the effect on the organisation's financial performance.
- 8) An analysis and evaluation of the business and financial performance of an organisation over a three year period.
- 9) A critical evaluation of the planning and implementation of an information system in an organisation.
- 10) A review of the effectiveness of the use of costing techniques within an organisation.
- 11) An investigation into the financial and operational costs and benefits of the internal audit / internal review activities within an organisation.
- 12) An investigation into the possible effects of a proposed accounting standard on the financial statements and business activities of an organisation.
- 13) An evaluation of the contribution made by human resource activities to the attainment of business and financial objectives.
- 14) An appraisal of the business and financial objectives of a strategic investment decision made by an organisation and its impact on key stakeholders.
- 15) An analysis and evaluation of the management of an organisation's working capital over a three year period and its impact on the organisation's funding strategies.

- 16) A critical evaluation of the financial and operational risk management within an organisation.
- 17) Select an organisation that has been identified as having weak corporate governance structures within the past 5 years. Critically evaluate their corporate governance practices including an assessment of the origins of the corporate governance issue(s) and the organisation's response.
- 18) A review of the marketing strategy of an organisation and its effectiveness.
- 19) An analysis and evaluation of the financial and operational consequences of a merger between two organisations or of the acquisition of one organisation by another.
- 20) Select an organisation that has been identified as having weak social responsibility practices within the past 5 years. Critically evaluate their social responsibility practices, including an assessment of the origins of the problem(s) and the organisation's response and the impact of this on the organisation's key stakeholders.

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

**For topic 8 you are required to use a comparator.**

**Topic 8 and 15 requirements: submission in November 2019 (Period 39) and May 2020 (Period 40)**

For the above topics and submission dates you **MUST** use organisations from the following specific sectors, based on the **Industry Classification Benchmark (ICB)**:

The Industry Classification Benchmark is being updated with a new structure adopted on 1 July 2019. The codes used below are the new codes (the codes in the older version are given in brackets).

This link maps new codes to the older version of the definition of the sectors

<https://www.ftserussell.com/files/support-document/current-new-icb-structural-conversion-map-detail>

This is the link to the older version of the sectors

<https://research.ftserussell.com/products/downloads/ICBStructure-Eng.pdf>

**4010 Automobiles & Parts** (3350 in older version)

**4010020 Automobiles** (3353 in older version) - Makers of motorcycles and passenger vehicles, including cars, sport utility vehicles (SUVs) and light trucks. **Excludes makers of heavy trucks, which are classified under Commercial Vehicles & Trucks, and makers of recreational vehicles (RVs and ATVs), which are classified under Recreational Products**

**40101025 Auto parts** (3355 in older version) - Manufacturers and distributors of new and replacement parts for motorcycles and automobiles, such as engines, carburetors and batteries. Excludes producers of tires, which are classified under Tires.

**40101015 Tires** (3357 in older version) - Manufacturers, distributors and retreaders of automobile, truck and motorcycle tires.

**4030 Media** (5500 in older version)

**40301010 and 40301035 Broadcasting & Entertainment** (5553 in older version) - Producers, operators and broadcasters of radio, television, music and filmed entertainment. **Excludes movie theatres, which are classified under Recreational Services.**

**40301020 Media agencies** (5555 in older version) - Companies providing advertising, public relations and marketing services. Includes billboard providers and telemarketers.

**40301030 Publishing** (5557 in older version) - Publishers of information via printed or electronic media.

**502060 Industrial Transportation** (2770 in older version)

**50206010 Trucking** (2779 in older version) - Companies that provide commercial trucking services. **Excludes** road and tunnel operators, which are classified under Transportation Services, **and vehicle rental and taxi companies, which are classified under Travel & Tourism.**

**50206020 Railroads\*** (2775 in the older version) - Providers of industrial railway transportation and railway lines. **Excludes passenger railway companies, which are classified under Travel & Tourism.** (Topic 8 or 15 \* see note below).

**50206025 Railroad equipment** (2753 in the older version)

**50206030 Marine Transportation** (2773 in the older version) - Providers of on-water transportation for commercial markets, such as container shipping. **Excludes ports**, which are classified under Transportation Services, and shipbuilders, which are classified under Commercial Vehicles & Trucks.

**50206040 Delivery Services** - Operators of mail and package delivery services for commercial and consumer use. Includes courier and logistic services primarily involving air transportation.

**50206060 Transportation Services** - Companies providing services to the Industrial Transportation sector, including companies that manage airports, train depots, roads, bridges, tunnels, ports, and providers of logistic services to shippers of goods. Includes companies that provide aircraft and vehicle maintenance services.

\* if you are considering topic 8 or 15 please be aware that this sub-sector may be difficult as much infrastructure is publicly owned. There may not be sufficient information to support your analysis, or the accounts may be very complex.



For all topics other than 8 and 15, please also note the requirement to base your project on recent organisational activity or processes rather than historical events. (For this purpose ‘historical’ refers to activity that took place more than the three full calendar years preceding the start of the current submission period.) For example if you were proposing to submit a project in May 2020 for topic 19 the merger or acquisition would have to have taken place AFTER 1 JANUARY 2017

**If you use company reports and accounts**

For your first submission or resubmission involving a new topic or organisation the programme requirement is that:

- **You must use** the last 3 years’ accounts available 90 days before the start of the submission period.
- **You may choose** to use the last 3 years’ accounts and any other information that becomes available at a later date.

Example publication dates	Submission start - 1 <sup>st</sup> of month	Must I use these?
31 July 2019	November 2019	Yes – this is a requirement
September 2019	November 2019	No, but you may do so
April 2020	May 2020	No, but you may do so
January 2020	May 2020	Yes – this is a requirement
June 2020	May 2020	No these are not publically available – you should use 3 years to June 2019

**4.b) Work with a Mentor**

**Choosing your Mentor**

It is your responsibility to find an Oxford Brookes Registered Mentor to act as *your* Mentor and to arrange at least three meetings with him or her. It is not possible for the University to provide a Mentor for you but we have identified three categories of individuals from which you should choose your Mentor:

- A qualified Chartered Certified Accountant (ACCA) that is a full member.
- Your tutor at an ACCA Learning Provider
- A senior colleague at work e.g. your line manager

Please go to [www.brookes.ac.uk/acca](http://www.brookes.ac.uk/acca) for more information on finding a mentor.

**Meeting your Mentor**

You are required to have at least three meetings with your Mentor, each of which should be at least 30 minutes long. The Mentor meetings are an opportunity for you to develop skills in listening, questioning and presenting your findings.

We suggest that your planning for each meeting includes the preparation of an agenda of issues for discussion. Focus on the key issues and identify the desired outcomes from the meeting. Take notes to record the actions needed to progress your Research Report and to contribute to your reflection for your Skills and Learning Statement.

During the third meeting you are required to deliver a 15 minute PowerPoint presentation to the Mentor and possibly other students as well. The PowerPoint presentation must **contain no more than 20 slides**.

#### **4.c) The Skills and Learning Statement (SLS)**

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

**Write at most 2,000 words addressing the following four questions:**

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

#### **What do we mean by reflection?**

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

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

you learn from doing this research will be valuable to you. We hope this will be reflected in your Skills and Learning Statement.

#### **4.d) How to submit your RAP**

Your project must be submitted online at the Oxford Brookes University submissions portal by the latest submission date. After this date, the online submission facility will close and you will have to wait until the next session before you can submit.

Information about the submission process is available at <https://www.brookes.ac.uk/acca/>

Use the Checklist in Appendix 10 to check that you have everything ready to upload. Please note that you do not have to upload the checklist. It is for your guidance only.

All projects submitted will be processed through TURNITIN. (please see Appendix 6 for more information)

#### **Files to submit**

Please ensure that all of the files you want to upload and submit online are **less than 10MB**. Please ensure that the Word document containing your SLS is less than **250Kb**. You should submit:

- The Research Report as a Word document; your ACCA number and the word count must be on the front cover;
- The Reference list as a Word document;
- Any financial statements can be uploaded as pdf documents in the Appendices;
- The SLS as a Word document;
- The presentation slides as a PowerPoint document (max 20 slides);
- At least one Excel spreadsheet (xls or xlsx) if you have other spreadsheet files they can be uploaded as general appendices. The spreadsheet(s) **MUST** demonstrate use of appropriate formulae. Screenshots or PDF files of a spreadsheet are **NOT** acceptable.

[Please note that you *cannot* submit zip files.]

#### **Submission fee**

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

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

#### **4.e) When to submit your RAP**

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

**Period 39: fee £380**

Latest date to complete ACCA Applied Skills & Knowledge papers	31 August 2019
Latest date for completing Ethics module	25 September 2019
Mentor must have completed training and registered by*	30 September 2019
Earliest receipt of project at OBU	1 November 2019
Latest receipt of project at OBU	<b>13 November 2019</b>
BSc degree results release	25 March 2020

**Period 40: fee £380**

Latest date to complete ACCA Applied Skills & Knowledge papers	29 February 2020
Latest date for completing Ethics module	25 March 2020
Mentor must have completed training and registered by*	31 March 2020
Earliest receipt of project at OBU	1 May 2020
Latest receipt of project at OBU	<b>13 May 2020</b>
BSc degree results release	23 September 2020

\*i.e. mentor must have successfully completed the Oxford Brookes University mentoring course. You can email [accamentoring@brookes.ac.uk](mailto:accamentoring@brookes.ac.uk) to check this.

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

**4.f) RAP Assessment criteria**

The detailed criteria against which your work will be assessed can be found in the table in Appendix 1. To achieve an overall Pass grade you need to pass **all** of these nine criteria

- Understanding of accountancy / business models
- Application of accountancy / business models
- Evaluation of information, analysis and conclusions
- Presentation of project findings
- Communication [in the Research Report]
- Information gathering and referencing
- Information technology

- Self-reflection
- Communication skills [in the presentation]

It is essential that you understand what you need to do to pass the  
RAP.

**Read Appendix 1 now.**

The next section of this booklet provides further guidance on how to  
do well. There is also guidance materials available from

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

# Part 3 – Guidance: how to do well

## 5) Guidance to help you succeed

### 5.a) Introduction

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

You have already demonstrated your undergraduate level abilities by passing the ACCA exams; the RAP provides you with the opportunity to demonstrate the remaining graduate level attributes necessary for the award of the BSc degree. Please read the RAP learning outcomes (appendix 4) and assessment criteria (appendix 1) carefully before you start your RAP work. This will help you understand what is expected of an ACCA student who wishes to submit a RAP to Oxford Brookes University.

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

In particular, your submitted RAP must be your own work and your research must have been undertaken specifically for the RAP. You cannot take a workplace research or consultancy report and adapt it for your RAP. Neither can you submit a piece of research work that has previously been submitted to another educational institution for a different academic award (see Appendix 6).

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

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

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

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

This section provides further guidance on the preparation of your Research Report and your Skills and Learning Statement. However, there are some other general issues that you should think about before starting your RAP work:

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

Please read all of this RAP guidance before starting your RAP work. It is easier to make changes to your proposed project work before you have collected all of your



information rather than to try to make significant changes when writing your Research Report and Skills and Learning Statement.

Finally, there is guidance on submitting a successful project available from [www.brookes.ac.uk/acca](http://www.brookes.ac.uk/acca)

## **5.b) Guidance for completing the Research Report**

### **5.b.i) Choosing a topic and a title**

There are two crucial aspects to ensure success in this project:

1. Your RAP must be focused on one organisation.
2. This analysis must be a business analysis not just a financial analysis.

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

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

- An analysis of the key factors that influence the levels of motivation of staff within ABC Co. (Topic 6)
- An evaluation of the business and financial performance of ABC Co. between 1 January 2016 and 31 December 2018 (Topic 8)
- ABC Co: A case study for the evaluation of the use of different costing techniques in the pricing of consultancy services (Topic 10)
- A business and financial analysis of the entry of ABC Co. into the market for online postgraduate degree courses and the impact on teachers and learners (Topic 14)

Your actual choice of project topic area and organisation will depend on the access you have to internal and external sources of information about the organisation. This is discussed later in this Information Pack.

### **5.b.ii) Getting to Grips with Research**

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

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

The RAP is an example of applied business research, with a focus on business problems and issues set in the context of a single organisation. The purpose of applied business research is to contribute to the solution of that problem or issue, or increase

understanding of its significance. It may result in certain recommendations being made to an appropriate person in the organisation studied. There is a highly practical and problem solving aspect of such work, with some similarities to a consultancy project.

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

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

- Information gathering;
- Interpretation and analysis of information gathered; and
- An overall evaluation which provides either answers to, or increased understanding of, the original problem / issue studied.

### **Understanding the importance of the overall research approach**

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

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

- a. The original problem or issue - defined by the approved topic you select - in the context of your chosen organisation.
- b. The specific research questions and report objectives which you set and propose to answer or meet.
- c. Reviewing relevant literature on accounting and business concepts/ theories/ models in order to determine which you will use, and their limitations, to develop your understanding of the issues in the context of your chosen organisation
- d. Methods of information gathering you use including a discussion of the limitations of your information gathering, and any ethical issues arising and how they were resolved.
- e. The analysis and evaluation you conduct, based on the business/accounting techniques etc. applied to provide answers to your research questions and meet your stated report objectives
- f. Conclusions and any relevant recommendations of practical benefit arising from your report.

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

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

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

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

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

### 5.b.iii) Understanding the RAP constraints – and being realistic!

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

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

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

**S**pecific

**M**easurable

**A**chievable

**R**ealistic and

**T**ime bound

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

**b. There is a recommended structure and content** - so follow it, and take account of the suggested word count in each of the three sections (see 5.b.xiii).

The benefit of following the recommended structure and content is that it acts as a checklist and reflects the assessment criteria. Many students still continue to ignore the recommended structure and content, and substitute one of their own. While this is

not a reason for failure in itself, it often leads to certain important requirements being omitted from the report, which is a cause of failure. Remember also that presentation is important, so check your report carefully for style, use of language, clarity of expression, appropriate use of tables, diagrams, graphics and appendices- and make sure you stick within the limit of 7,500 words!

**c.** Be realistic about the **nature and type of information you can gather**. See below for more guidance.

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

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

#### **5.b.iv) Choosing your accounting of business 'models'**

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

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

For example,

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

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

evaluating the issues in the organisation studied and in explaining your findings and drawing conclusions related to your report objectives.

### 5.b.v) Information gathering

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

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

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

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

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

### Collecting and analysing primary data

1. Primary data collection may be needed for some of the RAP topics, for example Topic 6, unless relevant data already exists, such as employee satisfaction survey data. When primary data is required, it is important that your overall 'research approach' is fully explained in the RAP, and the need for primary data in addition to, or instead of, secondary data is justified.

*(It is not expected in the RAP that you develop a 'research methodology', or have a 'research philosophy', as would be expected in a postgraduate research project.)*

2. The research approach must explain:
  - Why primary data is required, e.g. information on individual employee attitudes to motivation at work.
  - Who will be the sources of this primary data, e.g. employees, managers, company directors, etc., and why these are the required respondents.
  - How you have secured access to these providers of primary data (interviewing employees outside the gate of their place of work is unlikely to be satisfactory!).
  - The sampling strategy must be explained. You should demonstrate awareness of probability and non-probability sampling, and the approach chosen should be appropriate. Whilst a statistical calculation of the required

sample size isn't expected, you should demonstrate awareness of the size of the population being studied, and of whether your sample size is likely to be representative. Saunders quotes the advice of The Economist (1997) that a minimum sample size of 30 for statistical analysis provides a useful rule of thumb.

- Whilst the sampling strategy is critical for a questionnaire survey, it should also be considered when planning to collect data by interview. A small number of interviewees are acceptable, e.g. fewer than 10, but you should justify a small sample size, explain your selection process, and demonstrate that the interviewees are representative of the population from which they are drawn.
3. The design of a questionnaire, or of a set of interview questions, is of critical importance. The recommended structure for the RAP requires you to explain in Part 2 both the methods used to collect information and the accounting and/or business techniques to be used in the analysis. For those RAP topics like Topic 6 which might rely on primary data rather than secondary data, the questionnaire or interview design must clearly relate to one or more business models. Theory must be used to structure the questionnaire or interview, and should clearly influence the wording of the questions. Questionnaires adopting the Likert scale facilitate rigorous analysis, though a combination of closed and open questions can be acceptable. You should take care not to use irrelevant questions (e.g. employee's marital status) and seek to correlate their data (e.g. different age groups' ratings of the importance of different product attributes in a marketing survey). A copy of a blank questionnaire or list of interview questions should be provided in the RAP appendices.
  4. Analysis of questionnaire or interview responses should be systematic and comprehensive. The total number of responses should be clearly stated, and any analysis of percentages of responses should relate to the declared total. A quantitative analysis of the responses (% of responses to each question or to each element of the Likert scale) covering all of the questionnaire questions should be included in the body of the report or in the appendices. The analysis, and application of relevant theory, should cover all of the questionnaire or interview questions.
  5. Throughout the RAP report, use of data from surveys of interviews should be properly referenced. Questionnaire results should be referenced as 'author research survey, date', or similar wording. Sources of interview data could be given their job title and interview date, name if not confidential, or some other form of anonymous but informative title.
  6. Whilst it is important to present the results of primary data collection in a detailed and informative way, using tables, charts and diagrams where appropriate, presentation is not analysis. To meet the analysis requirements of the RAP, the primary data must be critically evaluated using the business model(s) identified in Part 2 of the report.

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

**Secondary data** is data that has been collected by others for their own purposes, but which may be used by a researcher for his or her different purposes. Examples of secondary data include reference material, books, market data and financial

statements. You should always evaluate the appropriateness and relevance of secondary data sources. Information included in internet sources may not be reliable from an academic perspective and may not be appropriate for use in your Research Report.

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

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

### **5.b.vi) Referencing of information sources and academic misconduct**

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

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

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

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

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

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

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

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

### 5.b.vii) Research ethics

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

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

Does your proposed research involve any of the following?

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

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

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

### 5.b.viii) Confidentiality and anonymity

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

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

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

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

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



### 5.b.ix) The importance of analysis and evaluation

A major cause of failure stems from **insufficient analysis and evaluation of information gathered and presented.**

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

“Business and Financial Performance” is a complex phenomenon. It contains a number of elements such as market share, market growth, revenue growth, profitability, liquidity, productivity and other efficiency indicators. Such indicators may be quantitative or qualitative. Any study of business and financial performance over a 3-year period must of course take account of the business environment or context in which the organisation operates. This is why a situation analysis, such as a PEST or 5 C analysis can be of great help, but only if properly applied to the organisation in its business context. Aspects of financial performance may be highlighted by appropriate use of ratio analysis. However, any attempt to explain why these indicators have changed must be grounded in the business context which includes some consideration of actions by government, competitors and the organisation itself.

Evaluation is a process of forming judgments about something, in terms of its significance, size, quality or impact. It implies processes of measuring, appraising, estimating, and judging. In order to do this just looking at the organisations performance year on year is insufficient. It needs to be considered against the performance of similar organisations. Hence the use of comparator organisations, “benchmarking” against the best in the industry, or using industry norms is required if one is to arrive at a more objective conclusion about performance – that is, establishing in relation to others performance, whether or not the performance of the organisation you have studied is judged as good or poor.

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

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

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

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

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

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

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

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

### **5.b.x) Information Technology**

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

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

You have to word process your Research Report document and this contributes partly towards meeting this requirement. However Oxford Brookes University also needs evidence of the use of a spreadsheet used to process data. For example, this could be done by using a spreadsheet to prepare financial ratios / performance indicators, you could also include the analysis of questionnaire findings.

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

### **5.b.xi) Preparing your Research Report**

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

The Research Report process model can be found in Appendix 5.

### **5.b.xii) Ensuring the academic integrity of your project**

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

It is not acceptable to edit a pre-prepared template for either the Research Report, spreadsheet or presentation (even if this has been provided by your mentor). Equally, it is not acceptable to purchase the research report. This is known as commissioned work or contract cheating and it is taken very seriously by both the University and ACCA. Be very careful of websites that claim to support your learning or guide your study by providing you with a full research report. This is not your own work and you will be subject to an academic conduct investigation.

To demonstrate academic integrity, you must acknowledge where you have used the ideas (such as business models or theories) of others, or where you have used the explanations of others (for example, an analysis by a respected financial journalist).

When you are collecting information or making notes from sources put direct quotations in quotation marks and always keep track of sources (recording the web address is always useful). This will ensure you do not accidentally plagiarise and also make collating your references easier when you are writing your report.

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

If your submitted work or an earlier draft of your work has been submitted to TURNITIN then you must retain the originality report. It is possible that TURNITIN will store your work in its database and so when Oxford Brookes uses TURNITIN to assess the originality of your work then there may be a high match. You may be asked to explain why there is a high match and having a copy of the originality report will be essential.

### 5.b.xiii) Structure, word count and presentation

The suggested structure for the Research Report is as follows:-

**TITLE PAGE****CONTENTS PAGE****PART 1 - Project objectives and overall research approach – approx. 1,000 words**

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

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

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

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

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

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

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

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

**You must also include:**

**A LIST OF REFERENCES**

**APPENDICES**

## Word count and appendices

You must stay within the specified maximum word count. But too few words is also a problem; aim for between 7,000 and 7,500.

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

You should use appendices only for supporting data and information. You should not include written text that properly belongs in the main body of your Research Report. A useful test is to check that the report still makes complete sense even if the reader does not look at any appendices at all. You should keep the number of appendices as low as possible and no more than 8 sides excluding any extracts from financial statements.

## Penalties for exceeding the word limit

The regulation for this assignment is that only the parts of the submission within the word limit will be marked, and the rest will be ignored. This means that, for example, all of your conclusions could be ignored and all the effort you put into writing them will have been wasted. And without conclusions it is very hard to get to a Pass standard!

## Presentation

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

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

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

## 5.b.xiv) English language

The criterion for being judged 'competent' in communication in the Research Report is: 'Language mostly fluent. Grammar and spelling mainly accurate'. We appreciate that for many students undertaking the RAP, English is not their first language, so we are not expecting a quality of English that would be expected from a native speaker. However, English is a global business language, and professional accountants who are using English are expected not just to make themselves understood, but also to display a degree of fluency and accuracy that is commensurate with their professional status. It is very difficult to indicate in a guide like this what is meant by an acceptable level of English for a professional, so one way to check whether you are meeting this standard is to ask fellow professionals to read your work and advise you whether the language is appropriate.

Here are some examples which may be a useful guide to how we interpret this criterion:

- ‘XXX had rights issue in 2018.’ This is acceptable – it should be ‘had a rights issue’, but the use of articles in English (a, the, some, etc) is notoriously difficult, and the sense is perfectly clear.
- ‘Manufacturing becomes unviable due to blanket pricing weakly sheathing costs.’ This is not acceptable as the sense is not clear – should ‘weakly’ be ‘weekly’? What are ‘sheathing costs’?
- ‘...plumping the cost of borrowing...’ This is also unacceptable as although the sense might be clear, ‘plumping’ is not an idiom that is conventionally used when describing costs. We can say costs are increased, raised, lifted, even inflated. A good rule is to be careful of idioms. As many of us have discovered to our embarrassment, idioms and phrases used in our own families may be unknown in the outside world. As with families, so with businesses or wider cultures. Although it may make your language less exuberant, business or professional English should make sense to people from a wide range of cultures and businesses, so plain words are good!
- ‘The decrease in OI has impacted NPM and SPD. There is nothing wrong with the English here – but the over-use of abbreviations has made it meaningless. Always explain an abbreviation the first time you use it, but even if you have done this, the requirement to clearly communicate means that sometimes it may be better to use the phrase in full rather than its abbreviation.

### 5.b.xv) Summary

So, to summarise good projects are characterised by:

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

In sharp contrast, failed projects reveal:

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

## **5.c) Guidance to working with a Mentor**

### **5.c.i) Finding a Registered Mentor**

All new mentors must have successfully completed the Oxford Brookes Online Mentoring course and become Registered Mentors for the BSc in Applied Accounting.

Please email [accamentoring@brookes.ac.uk](mailto:accamentoring@brookes.ac.uk) for guidance in finding a mentor.

### **5.c.ii) What is a RAP Mentor?**

The Mentor has two different roles. The first is focused on you and is to support your preparation of the RAP, by providing advice and feedback to you at appropriate times. The second is to confirm to Oxford Brookes University that he or she has been your Mentor and that the RAP submitted is your own work. Your on-line RAP submission will require you to enter the Mentor's registered email address and they will be required to confirm that they undertook your mentoring.

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

Your Mentor is not expected to have specialist knowledge within your project topic area or of academic research methods. Your Mentor does not play any part in the marking of your RAP. The mentor should not write any of the RAP for you, provide you with a prepared template, or make extensive corrections to your project. Asking for general advice on writing style is acceptable, but expecting your Mentor to correct a full draft of your work is not.

You may find it helpful for your Mentor to understand what is required of you to prepare your RAP to the highest standard of which you are capable. You should provide your Mentor with as much information as you think useful about the Oxford Brookes University Research and Analysis Project and what is required of you. This could include the information contained in this Information Pack (Appendices 1&2 may be useful).

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

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

- Is approachable and has genuine interest in helping students to succeed
- Listens and actively questions
- Respects confidentiality and is trustworthy
- Acts as a sounding board to explore ideas and issues arising from research

- Provides positive and constructive feedback on research being carried out
- Challenges and discusses effective communication
- Offers support and encouragement
- Supports the student to meet their objectives
- Supports the student to ask the right questions, to think systematically, to learn to apply appropriate evaluation techniques and to analyse and interpret the findings
- Remains neutral and not judgmental
- Provides subtle guidance but ensures student makes the decisions
- Is knowledgeable and competent
- Grasps the essence of the technicalities without becoming a subject matter expert.

The work must remain the student's work. A mentor is not supporting a student if they complete any part of the project for them. If this happens, it is potentially academic misconduct and there are significant consequences for both the student and mentor.

### **5.c.iii) The first meeting - planning and your RAP title**

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

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

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

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

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

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

- An agreed Research and Analysis Project title
- Clarification of your Research Report aims and objectives
- An agreed approach to undertaking your project research
- A robust and realistic timetable for completing your Research and Analysis Project
- Reflection on your personal skills for your Skills and Learning Statement.



### 5.c.iv) The second meeting - Research Report progress update

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

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

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

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

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

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

### 5.c.v) The third meeting - the presentation

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

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

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

- Is the content of the presentation consistent with the Research Report findings?
- How effective was the presentation? Did it make sense?

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

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

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

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

### **5.c.vi) Contribution to Skills and Learning Statement**

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

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

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

## **5.d) Guidance for completing the Skills and Learning Statement**

### **Preparing your SLS answers**

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

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

### **SLS Assessment**

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

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

### **Sources of SLS evidence**

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

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

## Communication skills

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

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

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

### ***5.e) Guidance for presentations and slides***

The fifteen minute presentation should be supported by 10-20 slides. The mentor will be asked to confirm that the presentation has taken place effectively

#### **Content and presentation of the slides**

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

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

#### **SO REMEMBER –**

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

### **5.f) Examples of RAPs**

Some examples of some sections of the Research Report and the SLS can be accessed on our website.

<http://www.brookes.ac.uk/acca/>

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

### **5.g) Further help**

There are lots of resources to help you with study and writing.

We have identified the ones that we think are of the most use to you in working on your RAP and these are available from <https://www.brookes.ac.uk/acca>

# Part 4 – Further Information

## 6) Other information

### 6.a) Prizes

All BSc in Applied Accounting students are eligible for one prize at each Research and Analysis project submission session. The prizes awarded at alternate sessions are:

- **Matthew Sykes memorial prize** - £150 for best Research and Analysis project in a submission period
- **Simon Williams prize** - £150 for best Research and Analysis project in a submission period.

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

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

### 6.b) Bursaries

There is a bursary fund for students in difficult financial circumstances. The bursary covers the submission fee for a first time submission of a Research & Analysis Project to the University.

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

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

There are a maximum of five bursaries available per submission period to cover the Research & Analysis Project fee and these will be awarded to deserving cases at the discretion of the awarding panel. Please submit your application to [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) by 1 January 2020 for the May 2020 submission period and by 1 July 2020 for the November 2020 submission period. .

An application form and checklist is included in Appendix 9 of the Information Pack. This form must be submitted with all bursary applications. There is no appeals process for applicants who are not awarded a bursary.

### 6.c) Commitment to equality of opportunity

Oxford Brookes is committed to promoting access for all who can benefit, including those for whom higher education has traditionally not been accessible. We promote an inclusive and supportive environment, which enables all members of the university to reach their potential and celebrate their diversity. We embrace the spirit of all equalities legislation and related codes of conduct; we are committed to tackling all

forms of unfair discrimination and to developing policies and practices to ensure these objectives. Read more at:

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

If you have special requirements for completing the Oxford Brookes University Research and Analysis Project you should contact the ACCA office at Oxford Brookes University.

### **6.d) Academic Appeals, Student Conduct, Student Complaints**

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

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

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

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

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

### **6.e) Academic Misconduct**

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

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

Please also see:

<http://www.brookes.ac.uk/regulations/current/core/a3/a3-13/>

### **6.f) Oxford Brookes University contact details**

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

ACCA Office  
Oxford Brookes Business School  
Oxford Brookes University  
Gipsy Lane



Headington  
Oxford  
OX3 0BP  
United Kingdom

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

**Tel:** +44 (0) 1865 485702

**Twitter:** @OBU\_ACCA\_BSc

**Facebook:** <https://www.facebook.com/OBU.ACCA.BSc.Applied.Accounting/>

## 7) Frequently Asked Questions

**Am I eligible for the programme?** See page 9

**Why have you introduced the requirement to have passed all ACCA Knowledge and Skills Level papers at least two months prior to the start of the submission period in which the student is seeking to submit?** See page 18

**How do I get help in preparing for the project?**

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

**Where can I find a learning provider?**

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

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

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

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

**Can you provide me with my Grade Point Average?**

The BSc in Applied Accounting programme does not currently operate a GPA system. The Honours degrees awarded are classified as First, Upper second, Lower second and Third.

**How many credits is the degree worth?**

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

**Can you provide me with a personal or academic reference?**

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

**How do I request an award confirmation letter/transcript?**

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

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

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

### **How long will it take for my documents to arrive?**

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

### **How can I apply for mitigating circumstances?**

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

### **Where and when will my graduation ceremony be?**

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

### **Will I be given my degree certificate at my graduation ceremony?**

No, it will be posted to you within three months of your award. All queries regarding certificates should be sent to: [certificates@brookes.ac.uk](mailto:certificates@brookes.ac.uk)

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

No!

**Who can be my mentor?** See the separate section on Mentors.

### **Do I need to read the latest information Pack?**

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

### **How can I pay?**

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

### **I am unsure on how to reference properly, what should I do?**

See Appendix 3. You may wish to refer to this website for further information:

<https://www.brookes.ac.uk/students/upgrade/study-skills/referencing/>

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

See the separate Resubmission Guide.

# Part 5 – Appendices

## Appendix 1 – RAP assessment criteria

<i>Research Project</i>	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
<b>Technical and Professional Skills</b>				
<b>Understanding of accountancy / business models</b>	<p>Evidence of wider reading by use of highly appropriate theory / concepts / business models.</p> <p>Demonstrates thorough understanding of the theory / concepts / business models by fully explaining / reviewing / evaluating the theory / concepts / business models chosen.</p> <p>Links theory / concepts / business models appropriately to organisation studied.</p> <p>Identification and full discussion of the limitations of the application of theories in the chosen context.</p>	<p>Appropriate choice of theory / concepts / business models for chosen topic.</p> <p>Demonstrates significant evidence of understanding by outlining appropriate theory/ concepts / business models.</p> <p>Limitations of theory/concepts/business models are discussed in generic terms.</p>	<p>Some, but limited choice and use of mostly relevant theory/concepts/business models.</p> <p>Some evidence of understanding of theory / concepts / business models. Material is repeated in an uncritical way with little discussion or evaluation.</p> <p>Some limitations of the application of the theories / concepts / business models identified.</p>	<p>Little coverage or poor choice of relevant theory / concepts / business models.</p> <p>Very limited understanding of the theory / concepts / business models. Discussion of theory / concepts/ business models is cut and pasted from other sources.</p> <p>Very limited, or no, explanation of the advantages of using theory / concepts / business models.</p> <p>Very limited, or no discussion of the limitations of the approach adopted.</p>

<p><b>Application of accountancy / business models</b></p>	<p>Insightful and critical application of theory / concepts/business models to the project topic.</p> <p>Theory/concepts /business models 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 theory/concepts/business models</p>	<p>Mostly correct application of theory to the project topic.</p> <p>Theory/concepts/business models 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 theory/concepts/business models</p>	<p>Some application of theory, but lacking a coherent approach.</p> <p>Link between theory /concepts/business models and research approach not entirely clear.</p> <p>For primary research theory 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 theory /concepts/ business models.</p>	<p>Poor use of theory / models and confused understanding of application.</p> <p>Link between theory /concepts/business models and research approach not clear.</p> <p>For primary research theory chosen not appropriate for the research undertaken.</p> <p>For secondary research, the choice of comparator /benchmark is not justified, is inappropriate or is not used.</p> <p>Numerous errors in the calculations or other aspects of the application of the theory / concepts /business models.</p>
<p><b>Evaluation of information, analysis and conclusions</b></p>	<p>High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.</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</p>	<p>Some analysis but a tendency towards description rather than analysis and evaluation.</p> <p>Theories / concepts / business models are used</p>	<p>Descriptive and lacking in analysis. Inaccuracies. Little or no critical evaluation.</p> <p>A description of business activity with limited reference to or discussion</p>

	<p>Full, clear and accurate analysis of the evidence gathered against the theories 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>Where relevant, well reasoned practical recommendations made.</p>	<p>against the theories considered.</p> <p>Some analysis of some trends relating to wider factors and / or corporate / organisational strategy.</p> <p>Conclusions presented are based on the evidence gathered in the chosen context.</p> <p>Where relevant, some recommendations made.</p>	<p>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 or poorly justified conclusions presented with little reference to evidence gathered.</p>	<p>of theories/ concepts or business models.</p> <p>No analysis of the context in which the information is gathered or of the organisation's operations.</p> <p>Poorly justified or no conclusions presented with little reference to evidence gathered.</p>
<b>Presentation of project findings</b>	<p>Can engage reader in a highly professional manner and produce a relevant and coherent project report with appropriate structure.</p> <p>Good structure using appropriate headings and sub headings appropriate to subject and audience.</p> <p>Graphs/charts used very effectively to convey findings in a manner suitable for a business audience.</p>	<p>Can engage reader and produce a coherent project report.</p> <p>Good structure using headings and sub headings.</p> <p>Appropriate use of relevant graphs/charts clearly labelled.</p>	<p>Can report practical applications in a structured way.</p> <p>Structured using headings and sub headings.</p> <p>Mostly readable and informative.</p> <p>Use of graphs/charts not always entirely relevant.</p>	<p>Report is partially, or not effective, as it does not engage reader and is difficult to follow.</p> <p>Weak structure with little or no logical framework.</p> <p>Graphs/charts are unclear or inconsistent with findings.</p>

Graduate Skills	Competent	Not competent
<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 – unacceptable to a business audience</p>
Graduate Skills	Competent	Not competent
<b>Information gathering and referencing</b>	<p>Clear evidence of a range of relevant information sources.</p> <p>At least 2 types of source e.g. text books / journal articles / company sources / newspapers/business journals. Some on line sources must be used.</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>Very few and / or irrelevant information sources used. Obvious sources omitted – for example Annual Report for a Financial Analysis of a Company or substantially dependent on a single source.</p> <p>No /little evidence of appropriate referencing; no systematic approach followed. No references in body of text</p>
<b>Information technology</b>	<p>Shows clear evidence of having accessed online information sources and having created and submitted a spreadsheet file <b>(which incorporates and clearly demonstrates use of varied formulae).</b></p> <p>Shows clear evidence of use of other relevant software in preparing the project report.</p>	<p>Little evidence of use of IT during preparation of project. Little online access, no submitted spreadsheet or no evidence of use of appropriate formulae in spreadsheet.</p> <p>Little or no evidence of using other relevant software in preparing the project.</p>



<b>Skills and Learning Statement</b>	<b>Competent</b>	<b>Not competent</b>
<b>Self reflection</b>	<p>Makes a reasonable attempt to address all four 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>Overly focused on only one or two questions.</p> <p>Emphasis on description of events, little evaluation of self-development etc.</p> <p>Little discussion of own strengths and weaknesses or of the challenges faced the approaches used to overcome them.</p>
<b>Communication skills</b>	<p>A copy of the presentation to the Mentor is included.</p> <p>The presentation summarises the findings, analysis and conclusions of the research report.</p> <p>The presentation should consist of 10-20 slides which are capable of being delivered in 15 minutes at an acceptable pace.</p> <p>Presentation has appropriate structure and the content is clearly linked to project report findings.</p>	<p>A copy of the presentation to the Mentor has not been included.</p> <p>The presentation does not summarise the findings, analysis and conclusions of the research report.</p> <p>The presentation is poorly structured and / or content is not relevant to project report findings, possible due to an over emphasis on process instead of findings.</p> <p>The presentation does not consist of 10-20 slides or is not capable of being delivered in 15 minutes at an acceptable pace.</p>

## Appendix 2 – Notes to help your Mentor

PLEASE GIVE THESE THREE PAGES TO YOUR MENTOR

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

If you are not on our Registered Mentors list and you wish to mentor a student for period 37 you must be registered before 30 September 2018, i.e. have paid the stated fee and undertaken and passed the required training. You will then be placed on the Registered Mentors database – if you do not do so your Mentees will not be able to submit their RAP in period 37. Similarly the deadline for registering as a mentor for period 38 submissions is 31 March 2019.

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

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

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

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

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

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

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

## Student guidance for meetings with mentors

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

### Meeting 1 – before you start your report

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

### Meeting 2 – midway through your report

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

### Meeting 3 – towards completion of your report

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

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

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

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

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

### Peer Group Presentation Option

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

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

### Example questions for student/mentor meetings

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

## Appendix 3 – A guide to citing and referencing for Oxford Brookes Business School students

This guide is divided into two sections. The first explains what citing and referencing are, and tells you when and how to cite and reference. The second section provides explanations and examples of the way references should be formatted/laid out. But first we need to ask...

### 1) Why Reference?

#### 1.1) Why bother to reference?

Whenever you produce academic work you will be asked to provide references for your ideas. You will find this easier to do if you understand why it is seen as so important in British universities. Referencing is essential to:

- Acknowledge other peoples' ideas
- Allow the reader of your work to locate the cited references easily, and so evaluate your interpretation of those ideas
- Avoid plagiarism (i.e. taking other peoples' thoughts, ideas or writings and using them as though they are your own)
- Show evidence of the breadth and depth of your reading
- Avoid losing marks!

### 2) Section one – Citing in the text

#### 2.1) Citing

When preparing a piece of written work, you will inevitably come across other peoples' ideas, theories or data, and you will want to mention or refer to these in your own work. In referring to these authors, you will also need to create a list of who they are and where their published work is to be found.

This is placed at the end of your written work so that your readers can identify what is your work and what is that of other people, and so that they can get hold of those pieces of published work to read, should they wish to do so.

Making reference to other authors in your own written work is called **citing**. The names of the authors who are cited in your text are gathered together, and supplied as an alphabetical list at the end of your written work. This is a **reference list**.

There is no one-best-way to lay out the reference list, and much of it is a matter of tradition or preference. Broadly speaking, the process of citing authors (and the associated reference list) can be done in one of two main styles - the **Numeric**, where the list of authors is numbered in the order of mention in the text, or the **Alphabetical**, where the authors' names are listed in alphabetical order.

One of the ways, in which alphabetical referencing is done, has been given the name of the **Name and Date System** or the **Harvard Referencing System**. There are a number of ways in which the Harvard Referencing System can be presented, and all of these are therefore 'correct'. The Business School has chosen one of these as the method that we recommend you to use. The reason for this is that if you do take this advice:

- The problem of choosing an appropriate referencing system has been solved for you,
- Your referencing layout will be consistent and always 'correct', and

- It will conform to the way referencing is done by most business and management researchers and journals.

(Another convention that we urge you to comply with is that the University has chosen Arial as the font that it wishes all documents to be written in – as this one is.)

## 2.2) The difference between the reference list and the bibliography

Within your piece of written work, you will have cited a number of books, journals, newspaper articles (or whatever), using the author's name and the date of publication. At the end of the piece, you provide a list of all those authors, giving full details of what their work is called, and where it was published. This list is headed **References**, and provides all the information about the published works you have mentioned in your text, ALPHABETICALLY by the names of the authors (or originators). This list can be subdivided by year and letter if necessary. (More about this later)

Also, during the course of your preparatory reading, you may use material that has been helpful for reading around the subject, but which you do not make specific reference to in your own work. It is important to acknowledge this material. Under the heading **Bibliography**, list all these items, again alphabetically by author, regardless of whether it is a book or journal, and include this list separately after the reference list.

The **Bibliography** indicates to your reader or examiner that you have read more widely than was strictly necessary to produce the piece of written work, and that you therefore have a better grasp of the area or the topic than if you had only used the works cited in your text and your reference list. Everything you cite (i.e. mention) in your piece of written work will be listed once alphabetically by author and subdivided by year and letter, if necessary, in your References.

The Bibliography would look the same as the reference list does. See **Section 2: Formats** for conventions that apply to all the different types of media - books, journals, newspapers, conferences etc.

*Some people mix the list of references from within the text (References) and the references to wider reading (Bibliography) together in one list, which they then call the Bibliography. This is not recommended, because it creates difficulties for your examiner, who has to sort out which is which, in order to be clear about the accuracy of your referencing.*

*(Please note that when you are writing a (business) report, then all that is required is a list of references. When it comes to dissertations or theses, however, then both a reference list and a bibliography are required.)*

Note: In the examples given below, pay attention to the punctuation, and in your own work, copy it exactly as it is set out – put the full stop in where it is placed in the example, and leave it out, if it isn't in the example.

## 2.3) Citing in your text

### Why is it important to cite references?

- It is accepted practice in the academic world to acknowledge the words, ideas or work of others and not simply to use them as if they were your own. Failure to do this could be regarded as plagiarism – see Appendix 6
- to enable other people to identify and trace your sources quickly and easily
- to support facts and claims you have made in your text

There are 2 parts to a referencing system:

- 1) an in-text citation
- 2) an entry in the reference list/bibliography at the end of the assignment/work

### 1. In-text citations

The **in-text citation** is placed at the exact point in your document where you refer to someone else's work, whether it is a book, journal, online document, website or any other source.

It consists of author (or editor/compiler/translator) and publication year, in brackets:

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

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

e.g. (English Heritage, 2010)

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

e.g. (Lines, Smith and Walker, 2007)

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

e.g. (Morgan et al., 1998)

For several documents by the same author published in the same year, use (a, b, c):

e.g. (Watson, 2009a)

If the author's name occurs naturally in the sentence, only the year of publication is given:

e.g. This concept is discussed by Jones (1998) ...

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

e.g. (Burden of anonymity, 1948)

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

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

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

e.g. (Labour Party, n.d.)

Page numbers should be included when there is a need to be more specific, for example when making a direct quotation. Use the abbreviation p. (for a single page) or pp. (more than one page):

e.g. As Kelvin stated (1968, p.100) 'the value of...'

If referencing a secondary source (a document which you have not seen but which is quoted in one of your references) the two items should be linked with the term 'cited in':

e.g. ...economic development (Jones, 2000, cited in Walker, 2004, p.53).

**NB for above example of secondary sources:** You would only be able to include the source you have **actually read** in your reference list – in the above example you could only give full details of Walker unless you have read Jones yourself. It is good practice to try to read the original source (Jones) so that you can cite and reference it in addition to the source which quoted it (Walker).

### Handling Quotations in the text

**Short quotations** may be run into the text, using single quotation marks:

e.g. As Owens stated (2008, p.97), 'the value of...'

**Longer quotations** should be separated from the rest of the text by means of indentation and optional size reduction, and do not need quotation marks:

e.g. Simone de Beauvoir (1972, p.365) examined her own past and wrote rather gloomily:

The past is not a peaceful landscape lying there behind me, a country in which I can stroll wherever I please, and will gradually show me all its secret hills and dates. As I was moving forward, so it was crumbling.

## 2. Reference list/bibliography

At the end of your assignment/work you need to provide a complete list of all sources used.

Please note that some Schools may expect 2 lists – (1) a reference list of all sources cited in your text and (2) a general bibliography of sources used but not specifically cited as in-text citation.

The entries in the list(s) are arranged in **one alphabetical sequence** by author's name, title if there is no author, URL if no author or title – **whatever has been used in the in-text citation**, so that your reader can go easily from an in-text citation to the correct point in your list.

All entries/references, including those for online resources, must contain author, year of publication and title (if known) **in that order**. Further additional details are also required, varying according to the type of source, as follows:

### **Book**

- 1) **Author/Editor:** Surname first, followed by first name(s) or initials (**be consistent**). Include all names if there are 2 or 3 authors; if more than 3, use the first name and then et al. For editors, compilers or translators use ed/eds, comp/comps or trans after the name(s). Remember that an author can be an organisation or Government Department.
- 2) **Year of publication:** If date not known, use n.d.
- 3) **Title:** Include title as given on the title page of a book; include any sub-title, separating it from the title by a colon. Capitalise the first letter of the first word and any proper nouns. Use *italics*, **bold** or underline (the most common practice is to use *italics*) (**be consistent**)
- 4) **Edition:** Only include if not the first edition.



5) **Place of publication and publisher:** Use a colon to separate these elements. If not given use: s.l. (no place) and s.n. (no publisher).

6) **Series:** Include if relevant.

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

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

Examples of organisation/Government Department as author:

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

Example of book with no author:

e.g. *Whitaker's almanac* (2010). London: J Whitaker and Sons.

### **E-book**

1) **Author/editor**

2) **Year of publication** (use the date for the e-book version rather than any print version)

3) **Title**

4) **Edition**

5) **Place of publication and publisher** (if available)

6) **[Online]** in square brackets

7) **Available at:** URL (this should be the URL of the e-book collection if it is from a collection).

8) **(Accessed:** date you read it) (in brackets)

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

### **Chapter in book**

1) **Author of chapter**

2) **Year of publication**

3) **Title of chapter** (not italics)

4) **In:** and then **author, title of complete book** (*in italics*), place of publication, publisher, page numbers of chapter.

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

***Printed Journal article***

- 1) **Author**
- 2) **Year of publication**
- 3) **Title of article** (not italics)
- 4) **Title of journal** (*in italics*)
- 5) **Volume number, issue number and/or date**
- 6) **Page numbers**

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

***Electronic/online journal article***

Same as for printed journal article AND ALSO

- 7) Name of online journal collection (if applicable)
- 8) [Online] in square brackets
- 9) Available at: URL (if 7 applies, this should be the URL of the online journal collection).
- 10) (Accessed: date you read it) (in brackets)

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

***Web page***

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

***Newspaper article***

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

(NB: For internet edition there is no page number – instead give [Online], Available at: URL and Accessed: date; if citing newspaper article from a database e.g. Factiva, follow pattern above for online journal article)

***Email and other personal communication***

Saunders, L. (2015). Email to Linda Hinton, 18 August.

Saunders, L. (2015). Conversation with Linda Hinton, 18 August.

'Email to' and 'Conversation with' can be replaced by 'Letter to'; 'Telephone conversation with'; 'Skype conversation with'; 'Text message to' or whatever else accurately describes the encounter.

### **Report from a database**

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

### **Film on DVD**

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

### **Thesis**

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

### **Conference paper**

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

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

**EndNote:** This service enables you to build up a database of your references and then automatically format both in-text citations and the references in the Brookes Harvard style (like this guide).

Lindsay Sellar/Oxford Brookes University Library

August 2011

Amended 2018

## **Appendix 4 – Programme Specification**

### **Programme Specification**

### **BSc (Hons) Applied Accounting**

Valid from: July 2018

**Oxford Brookes Business School / ACCA  
(Association of Chartered Certified Accountants)**

**SECTION 1: GENERAL INFORMATION**

Awarding body:	Oxford Brookes University
Teaching institution and location:	Global programme, learning can be undertaken through a variety of modes including self-study and studying with an ACCA Learning Provider
Final award:	BSc (Hons)
Programme title:	Applied Accounting
Interim exit awards and award titles:	N/A
Brookes course code:	CA10
UCAS/UKPASS code:	N/A
JACS code:	N400
Mode of delivery:	Distance Learning
Mode/s of study:	Part-time or full-time
Language of study:	English
Relevant QAA subject benchmark statement/s:	Accounting (2016)
External accreditation/recognition: <i>(applicable to programmes with professional body approval)</i>	The programme is delivered in partnership with the Association of Chartered Certified Accountants
Faculty managing the programme:	Business
Date of production (or most recent revision) of specification:	July 2018

**SECTION 2: OVERVIEW AND PROGRAMME AIMS****2.1 Rationale for/distinctiveness of the programme**

The accounting profession has a long history of rigorous programmes of learning and assessment for those entering the profession. These professional programmes are intellectually demanding and have been a major influence on the design of many UK degree programmes in accounting. They have also been recognised by many universities as equivalent to study at Bachelor's level, as evidenced by their acceptance of professional qualifications as a route to enter degree programmes with credit for substantial parts of accounting or other business degrees.

By working closely with ACCA, and becoming closely involved in all stages of the design and assessment of the ACCA professional examinations, Oxford Brookes University has taken this relationship between professional and academic qualifications a stage further, enabling students who enrol for professional examinations, wherever they are in the world, to also be working towards an Oxford Brookes University degree. Some of the transferable skills requirements for a UK accounting degree are not met through professional examinations, therefore an additional element – the Research and Analysis Project – was created to ensure students gain these transferable skills.

Thus the BSc in Applied Accounting widens access to university learning and qualifications by enabling ACCA students across the world to obtain an Oxford Brookes University degree.

**2.2 Aim/s of the programme**

The BSc in Applied Accounting aims to prepare students for a career as a professional accountant and to equip them to make a wider contribution to their organisations, communities and society. It does this by incorporating students' professional accountancy studies into an academic programme and by enhancing and extending the knowledge and skills achieved through professional examinations.

**SECTION 3: PROGRAMME LEARNING OUTCOMES****3.1 Academic literacy**

- 1 Critically evaluate accounting concepts and principles and their application in solutions to practical accounting problems.
- 2 Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards; and to analyse and interpret such financial statements. (Also Digital and Information Literacy)
- 3 Use relevant management accounting techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.
- 4 Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organisation.
- 5 Understand the general legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies.
- 6 Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework.

- 7 Describe the organisational context of the accountant and of the development of accounting information systems; to understand the need for the efficient use of resources within an organisation.
- 8 Prepare non-complex financial statements using generally accepted accounting principles.
- 9 Evaluate and comment on the performance and financial situation of organisations using a range of interpretative techniques.
- 10 Select and apply appropriate accounting and financial management techniques to organisational business planning, decision-making and control.
- 11 Understand the limitations of accounting techniques and the implications of such limitations.
- 12 Communicate analysis of accounting and financial information and recommendations to a variety of different audiences.
- 13 Communicate appropriately in writing and through an oral presentation.

### **3.2 *Research literacy***

- 14 Solve problems through the identification of key issues, synthesis of information and analytical tools, and the presentation and critical evaluation of a range of options.
- 15 Undertake an independent Research Report relating to a single organisation or industry sector.
- 16 Prepare a written report which meets academic requirements of information collection and referencing of information sources.

### **3.3 *Critical self-awareness and personal literacy***

- 17 Complete a programme of study through independent and self managed learning.
- 18 Understand the limitations of acquired knowledge of legal and taxation issues and recognise the need to seek further specialist advice where necessary.
- 19 Reflect on the learning attained through completing the programme and its impact on future professional development and employment roles.

### **3.4 *Digital and information literacy***

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

### **3.5 *Active citizenship***

- 21 Understand the ethical responsibilities of professional accountants, including the principles of the ACCA code of conduct, and to reflect on ethical dilemmas and potential solutions.

## SECTION 4: PROGRAMME STRUCTURE AND CURRICULUM

### 4.1 Programme structure and requirements:

#### Knowledge level

<b>AB/CA31</b> Accountant in Business	30 credits	Level 4
<b>MA/CA32</b> Management Accounting	30 credits	Level 4
<b>FA/CA33</b> Financial Accounting	30 credits	Level 4

#### Skills level

<b>LW/CA34</b> Corporate and Business Law	40 credits	Level 5
<b>PM/CA35</b> Performance Management	40 credits	Level 6
<b>TX/CA36</b> Taxation	40 credits	Level 5
<b>FR/CA37</b> Financial Reporting	40 credits	Level 6
<b>AA/CA38</b> Audit and Assurance	40 credits	Level 6
<b>FM/CA39</b> Financial Management	40 credits	Level 6

**Ethics and Professional Skills module** 0 credits Level 6

**CA40 Research and Analysis Project** 30 credits Level 6

**Total** **360 credits**

### 4.2 Professional requirements

Modules CA31-CA39 are also professional examinations fundamental to becoming an ACCA qualified accountant.

## SECTION 5: PROGRAMME DELIVERY

### 5.1 Teaching, Learning and Assessment

ACCA and Oxford Brookes University set the examinations for modules CA31 to CA39. Modules CA31 to CA34 are offered as on-demand computer based assessments and modules CA35 to CA39 are offered in four sittings each year. There are two submission dates each year for the coursework required for module CA40. Thus the programme is extremely flexible, suitable for both full-time students and those who fit their studies around work or other commitments. Examinations for modules CA31 to CA34 are each 2 hours in length and are 100% objective testing; examinations for modules CA34 to CA39 are each 3 hours in length and comprise various types of written questions, including some objective testing. The Ethics and Professional Skills module requires engagement with online learning resources. It is reflective in design and has a computer based assessment. Alternative arrangements are provided, on request, for students who do not have access to the internet.

Students can choose how to prepare themselves for the assessments, whether enrolling with a tuition provider or studying individually. The ACCA has also developed a set of on-line resources for students known as ACCA-X. The University does not approve or quality-assure any tuition providers, but with ACCA it does approve study texts which students may choose to use. Thus students on the programme have a range of learning experiences, according to their individual circumstances.

To allow for this diversity of experience, there is no limit on the number of times an examination may be taken, provided the degree is completed within the ten years allowed. Submissions of the Research and Analysis Project are limited to three, because comprehensive individual feedback is provided to all students who do not pass, to help them focus on the learning needed to achieve the required standard.



## 5.2 Brookes Attributes

Academic Literacy and Digital and Information Literacy are developed throughout the programme. Active Citizenship is developed primarily through the Ethics and Professional Skills module, and also through modules CA31 Accountant in Business and CA34 Corporate and Business Law. Research Literacy and Critical Self-Awareness and Personal Literacy are developed primarily through CA40 Research and Analysis Project.

## 5.3 Assessment regulations

For the examination components students are subject to ACCA rules and regulations. Students are subject to Oxford Brookes University rules and regulations for the preparation, submission and assessment of the Research and Analysis Project and for the award of the BSc (Hons) in Applied Accounting degree.

Programme regulations can be found at:

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

## SECTION 6: ADMISSIONS

### 6.1 Entry criteria

The minimum academic entry requirements for registering on the BSc in Applied Accounting are two A Levels plus three GCSEs (grade C or above) in five separate subjects including Maths and English (or the local equivalent of these UK qualifications).

Oxford Brookes University recognises a number of other qualifications which satisfy the minimum English language requirement, including a Pass in Paper F4, Corporate and Business Law, if completed as a written examination either on or before June 2014. Further details can be obtained from the ACCA office at Oxford Brookes University.

If students are Certified Accounting Technician (CAT) registered, and have passed the CAT Advanced level exam papers, they meet all the entry requirements for the programme; however this does not apply to the Foundations in Accountancy (FIA) suite of exams, where students are required to also have an appropriate English language qualification.

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

### Admission with credit

Students registering on the programme may be given credit for one or more of the six fundamental modules CA31 to CA36. Exemption decisions are made by ACCA in consultation with Oxford Brookes University.

## SECTION 7: STUDENT SUPPORT AND GUIDANCE

All of the information relating to the programme – study guide, degree entry requirements, submission periods etc. is published on a specific section of the ACCA website dedicated to the Oxford Brookes University BSc degree.

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

**Knowledge and Skills modules CA31 to CA39**

The ACCA internet site ([www.accaglobal.com](http://www.accaglobal.com)) contains information relating to a student's progression through the ACCA qualification. Students have their own information access point under 'myacca'. The internet site contains information on the registration process, sources of assistance, and an overview of the ACCA professional syllabus, the examinations process and student disciplinary procedures and information pertaining to the Oxford Brookes BSc in Applied Accounting.

*ACCA Connect* is a dedicated customer service centre for all ACCA members and students around the world. This service provides a personal response to enquiries within six days and is supported by an interactive voice response system and a customer relationship management system.

The ACCA internet site also has the syllabus and study guide for the fundamental examinations. For each examination, the study guide explains the aims and objectives for the syllabus and its relationship to other examination papers. The study guide provides the syllabus content, presented as a number of different topic areas. There is information on the rubric of the examination paper and sources of possible study texts.

In addition to the ACCA/Oxford Brookes approved study texts (or learning provider materials) students have access to additional reading lists via links from the ACCA syllabuses and a range of examination related resources, including previous ACCA professional examination papers and model answers, examiner reports and technical articles that have been published in the ACCA Student Accountant magazine, as well as micro sites for some fundamentals examinations which provide extra resources.

**Module CA40 Research and Analysis Project (RAP)**

Students have a number of resources available to support their study.

The OBU information pack provides information on eligibility, conversion arrangements, aims and outcomes, assessment, the role of the project mentor, a RAP preparation guide, submission periods, rules and regulations and Oxford Brookes University contact details plus frequently asked questions.

The ACCA Office at Oxford Brookes is an important source of advice and support to students undertaking the RAP. This includes clarification of eligibility for the project, approving project titles, and considering requests for extensions to project submission.

A student who wishes to submit an Oxford Brookes RAP is required to identify an Oxford Brookes registered Project Mentor before commencing their project work. The Project Mentor is not intended to be a specialist in accounting or business topics, but rather somebody who would be sympathetic to the development of the student and who will hold three meetings during the duration of the project. (From November 2015 onwards all mentors are required to become registered for the programme and new mentors are required to complete and pass an on-line mentoring course as part of their registration with Oxford Brookes)

Students who fail the module are provided with a resubmission pack to assist them and also detailed on-line feedback from their original marker and moderator on each specific area of failure. The emphasis of the feedback is to state specifically where improvement is required and how this can be achieved. Resubmitting students are also required to complete a 500 word statement explaining how they addressed the feedback, if they are resubmitting on the same topic/organisation, which acts as checklist to ensure they have dealt with any areas requiring improvement appropriately.

Oxford Brookes University offers workshops in both the UK and overseas for students considering or currently undertaking the RAP to provide guidance.

There is an on-line mentoring website available to students where they can use the global map to find suitable registered mentors.

The Project External Examiner and BSc Programme Lead and Programme Moderators write articles in the ACCA Student Accountant magazine to give an overall perspective.

## **SECTION 8: GRADUATE EMPLOYABILITY**

Students from the BSc in Applied Accounting programme typically undertake careers as accountants either in large or medium sized accountancy firms or as accountants within organisations.

## **SECTION 9: LINKS WITH EMPLOYERS**

The curriculum of the degree has been informed by extensive consultation by ACCA with their members and with accounting firms across the world.

In their Research and Analysis Project, students have the opportunity to study an organisation or industry in some depth.

## **SECTION 10: QUALITY MANAGEMENT**

### **Indicators of quality**

The BSc Applied Accounting programme outcomes are primarily referenced to the UK QAA Honours Degree Benchmark Statement: Accounting (2016), and the 'honours' standard descriptors articulated in the QAA Framework for Higher Education Qualifications In England, Wales and Northern Ireland (2008). The programme is also referenced to the recognised capabilities as a professional accountant as identified by such regulatory and advisory bodies as the International Federation of Accountants (IFAC).

ACCA syllabus and examinations are monitored by the Professional Oversight Team (previously known as the Professional Oversight Board) and OFQAL.

### **Monitoring of quality**

The overall purpose of the quality assurance mechanisms is to give assurance to stakeholders of Oxford Brookes University that a student who completes the BSc in Applied Accounting has met the programme learning outcomes, has been assessed appropriately and fairly, and that the standards achieved are comparable to those achieved by students in other UK higher education institutions.

The quality of the programme is monitored for each exam and submission period in accordance with University policy. This includes the evaluation of external examiner reports, statistical information and student feedback. This information is then considered in Subject Committee meetings and the Annual Review where an action plan is developed and implemented each year. Periodic Reviews are undertaken every five years.

### **Modules CA31 – CA39 (Examinations)**

An Examiner is appointed for each Fundamentals module, and has responsibility for the final content of an examination paper, the marking of candidates' scripts and the production of the Examiner's report, supported by an External Monitor, Assessors and Education Advisors.

The Chief External Examiner reviews all the ACCA examination papers for a particular sitting and all papers are considered at an Examiner Panel Meeting.

A mitigating circumstances meeting and administrative appeals meeting are held for each examination session.

Results are formally considered at the Qualifications Committee and reported to ACCA Council after publication.

### **Module CA40 (RAP)**

The Research and Analysis Projects are submitted directly to Oxford Brookes University and are assessed by a team of Markers who receive specific training in the marking of these projects. Their work is then checked by a small and experienced team of Moderators.

The Project External Examiner reviews a sample of projects, and results are formally approved at the Examination Committee.

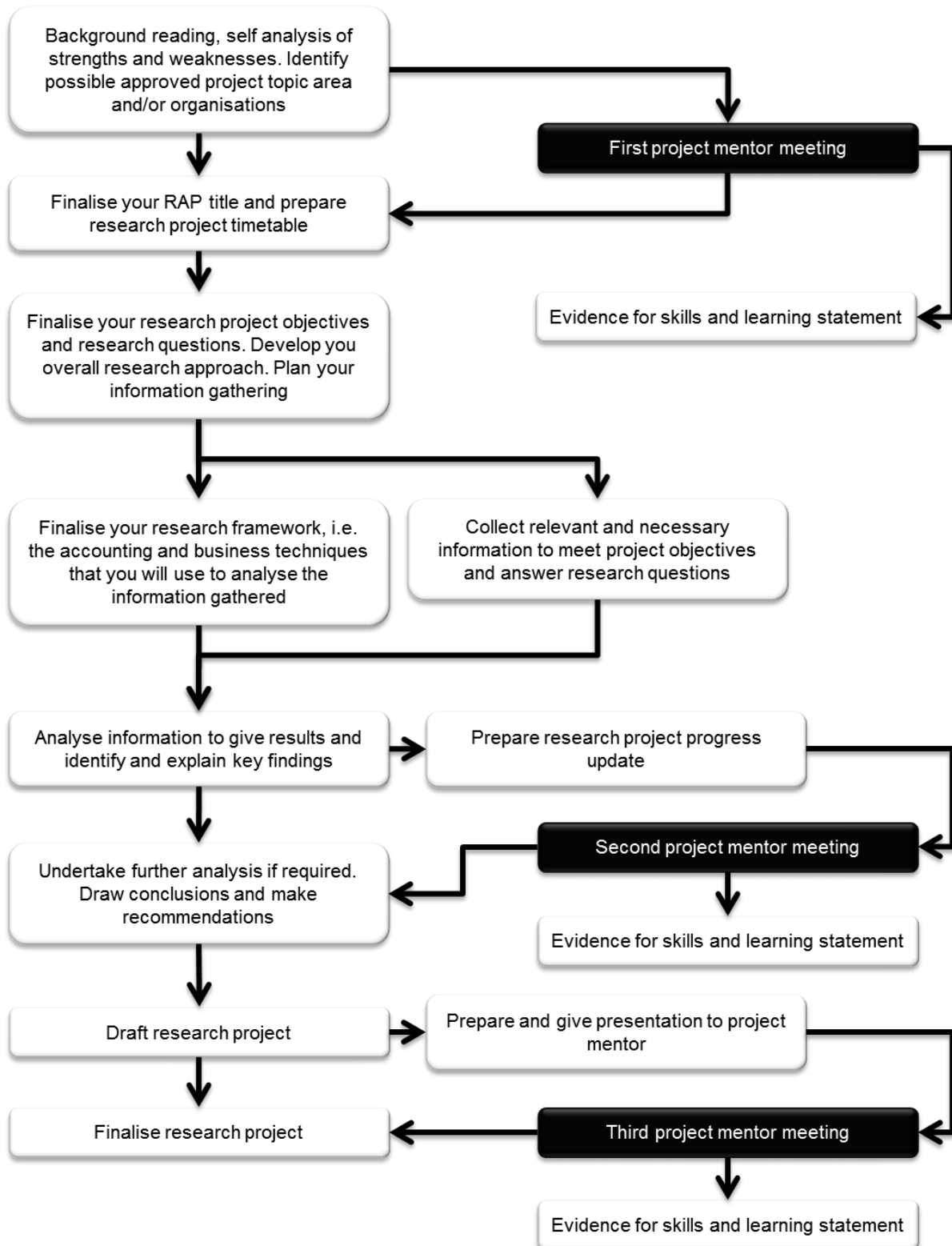
**Student surveys, learning provider surveys**

Student feedback in relation to the programme is obtained from the following sources:

- Student on-line survey;
- Emails and telephone conversations with administrators and the Programme Lead;
- Face to face via workshops/graduation events/tuition provider meetings
- ACCA student survey, which takes place after each examination sitting;
- Student Representatives who are members of the Subject Committee.

ACCA also surveys learning providers.

## Appendix 5 – Oxford Brookes process model



## Appendix 6 – Plagiarism and cheating

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

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

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

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

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

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

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

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

What are we doing about it? At Oxford Brookes we have a very experienced group of markers and moderators who are very skilled at spotting plagiarism and collusion. We are also helped by sophisticated software that compares projects to thousands of pieces of academic work, books, journals and articles from all over the world and the database is growing every minute of every day including all RAPs that have previously been submitted to this electronic comparison. ALL RAPs will be passed through this software, making it more likely than ever that plagiarised or cheated work will be identified.

What can you do about it? Ensure that the work you submit is your own work. You are responsible for researching and writing your RAP and so it is not acceptable to use a prepared reference list, a template for the report, excel spreadsheet or powerpoint presentation. There are several companies who offer to support your studies by writing the RAP for you. This is totally unacceptable practice and the University considers commissioned work (the purchase of the completed RAP) the most serious form of cheating. Once you have completed and passed your RAP, do not share this with others on-line as you do not know how they will

use your work. If another student were to copy your work, this may be considered collusion and bring suspicion of poor academic conduct against you.

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

1. If the misconduct is not too great, for example parts of the RAP are plagiarised through lack of proper referencing, it is quite likely that the RAP will be given a 100% reduction of the grade (a mark of Zero), failing the RAP. The student will be asked to submit a completely different project when resubmitting. Any resubmissions will, inevitably, be closely scrutinised to ensure that there is no repeat of the earlier misconduct.
2. In more serious cases of plagiarism or repeated cases, the case will be referred to the University Conduct Committee with a recommendation that the student is barred from making any further submissions to obtain the degree. This will certainly be the case where there is evidence of serious and deliberate cheating.
3. In these serious cases, the matter will be referred to ACCA for further disciplinary action, which could include suspension or permanent exclusion from membership of ACCA. This penalty could also apply to any other member involved in the misconduct, including any student whose work was copied.

So, ask yourself again, IS IT WORTH THE RISK? If you think it is, then you are not the sort of person who should become a member of ACCA and join the accountancy profession.

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

<http://www.brookes.ac.uk/regulations/current/core/a3/a3-13/>

## Appendix 7 – Mitigating Circumstances – for submission of the RAP

The University is currently reviewing the mitigating circumstances process. Please email [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) if you believe that you have Mitigating Circumstances so that we can provide you with up to date information.

### **University definition of Mitigating Circumstances:**

Mitigating circumstances are defined by the University as circumstances which:

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

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

### **How to apply for Mitigating Circumstances**

You can only apply for mitigating circumstances if you are eligible to submit a RAP (see page 10)

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

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

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

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

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



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

**Late Applications for Mitigating Circumstances**

Students who contact us AFTER their 10 year eligibility period has expired can apply for mitigating circumstances but their claim is considered ‘late’.

Students MUST apply for mitigating circumstances no later than the day preceding the start of the submission period immediately following the expiry of their 10 year eligibility period.

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

**For example:**

10 year eligibility period expires:	Submission period ends on	Mitigating circumstances application received by <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a> on	<u>Application</u> accepted Yes/No (note that this does not mean that an extension will be granted. In all these cases, the student will have to provide reasons for lateness as well as reasons and evidence of mitigating circumstances )	Reason application is accepted	Maximum extension given if Panel approve the application
Nov 2019	15 Nov 2019	20 Nov 2019	Yes	Within one submission period of expiry of 10 year eligibility period	To May 2020 submission period
Nov 2019	15 Nov 2019	10 Jan 2020	Yes	Within one submission period of 10 year eligibility period	To May 2020 submission period
Nov 2019	15 Nov 2019	1 May 2020	No	This is the start of the May 2020 submission period. The application should have been	N/a – application not accepted.

				received by the preceding day, 30 April 2020	
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You will need to provide:

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

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

**Maximum Extension**

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

**ACCA Account Suspended**

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

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

### Regulations for the consideration of mitigating circumstances for the BSc (Hons) in Applied Accounting programme

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

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

	Evidence Submitted To...	Evidence Considered By...	Allowance Determined By...	Outcome Relayed	Evidence Held By...	Self-certification
During study, notified before the submissions deadline; requests of up to 1 week. (On-time application for a 1 week extension).	OBU ACCA office	Module leader	Module leader	MCP secretary	OBU ACCA office	Yes
During study, notified before the submissions deadline; requests of 1-5 weeks (On-time application for a 1-5 week extension).	OBU ACCA office	MCP sub-group or by circulation of papers	MCP sub-group	MCP secretary	OBU ACCA office	No
Non-submission, notified in student’s final eligible submission period; requests of more than 5 weeks. (On-time application for a one period extension.)	OBU ACCA office	MCP - meeting shortly after submission deadline, or by circulation of papers	Exam committee chair (on behalf of the exam committee)	MCP secretary	OBU ACCA office	No

Non-submission after ten year period has elapsed, notified before the start of the submission period immediately following the 10 year deadline. <i>Reasons for late application MUST be provided.</i>	OBU ACCA office	MCP sub group or - by circulation of papers	Exam committee chair (on behalf of the exam committee)	MCP secretary	OBU ACCA office	No
Non-submission, notified within 5 weeks of submissions deadline, student has one or more periods remaining (see note * below) <i>Reasons for late application MUST be provided.</i>	OBU ACCA office	MCP sub-group or by circulation of papers	MCP sub-group	MCP secretary	OBU ACCA office	No

**Note: \***  
 Maximum extension granted: 5 weeks from the submissions deadline  
 (eg. if your claim is received 2 weeks after the submissions deadline, the maximum extension granted would be 3 weeks.  
 If your claim received 4 weeks after the submissions deadline, the maximum extension granted would be 1 week).

Section 5.4 (A3.5.5.4) of the above regulation describes the composition of the Mitigating Circumstances Panel. For the BSc in Applied Accounting programme, the MCP is made up as follows:

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

In all other respects, standard university regulations for consideration of mitigating circumstances apply.

## Appendix 8 – Application Form for a Bursary for the Research & Analysis Project

This form must be submitted with all bursary applications.

Name:
ACCA Number:
Current address:
Email address:

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

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

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

**Deadline for application:**

- 1 July 2019 for the November 2019 submission period
- 1 January 2020 for the May 2020 submission period
- 1 July 2020 for the November 2020 submission period

Applications must be submitted as Word documents and emailed to [acca@brookes.ac.uk](mailto:acca@brookes.ac.uk) with the subject line "Bursary Application".

CHECKLIST of required documents to be submitted with this form:

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

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

## Appendix 9 – Programme regulations

### 1) Admission

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

### 2) Exemptions

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

Oxford Brookes University will recognise any passes or exemptions from Part 1 and Part 2 exams in the (old) ACCA Professional scheme that are converted to the current Knowledge and Skills Level papers, as contributions towards the award of the BSc degree.

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

### 3) Progression

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

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

### 4) Oxford Brookes University Research and Analysis Project

You must have completed the ACCA Fundamentals papers and the Professional Ethics module or the new Ethics and Professional Skills module and have met all the eligibility criteria – see page 10 of this Information Pack – in order to submit a Research & Analysis Project to the University.

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

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

You are required to pay a project submission fee to Oxford Brookes University with any project submission. See page 199 for the current submission fee.

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

## 5) Outcomes for the Research and Analysis Project

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

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

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

## 6) Resubmission rules

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

**You must resubmit within the 10 year eligibility period for the BSc (Hons) Applied Accounting.** You are NOT required to resubmit at the next submission period. It may be beneficial to defer submission

If you do not pass the RAP after a third submission, unfortunately you will no longer be eligible to complete the BSc (Hons) in Applied Accounting degree;

- If you pass the Research Report (RR) at the first attempt, but are awarded a Fail grade in the Skills and Learning Statement, you only need resubmit the SLS. You cannot submit a revised RR in any further RAP submission. The Grade awarded in your RR will carry forward and become the Research and Analysis Project grade if you are subsequently successful in your SLS;
- If you fail the RR on the first submission you will be capped at a grade C for any successful subsequent RR, even if the resubmitted RR is assessed as being of a higher pass grade;
- If you fail the RR but are awarded a pass in the SLS, then you need only submit the revised RR and not the SLS;
- When resubmitting, it is not necessary to use the latest financial statements provided you resubmit within any of the next 4 periods following your original submission. This ONLY applies if you are resubmitting on the same topic and organisation. If you have changed topic and/or organisation, you MUST use the latest financial statements (see section 4.a)
- If you have changed topic or organisation but have not passed both sections of the SLS (sections 8 & 9 of the feedback sheet) then you will need to resubmit the SLS in full.

- If you are resubmitting your RR on topic 8 or 15 and have decided to change the organisation or topic, then you will have to comply with the industry sector requirements in place at the time of the re-submission in respect of topics 8 and 15.
- If you are resubmitting your RR on topic 8 or 15 and your previous submission was in period 31 or earlier, then you can resubmit an updated version of your previous topic and organisation.
- If you are resubmitting your RR on topic 8 or 15 and your last submission was in period 32, 33 or 34 then you can resubmit an updated version of your previous topic and organisation.
- If for any reason in your previous submission of topic 8 or 15, you were instructed to change topic AND/OR organisation, then you **MUST** comply with the new industry sectors.

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

### 7) Determination of class of degree

The class of BSc degree will be based on both:

- The ACCA average mark determined from the exam marks in the six 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 Skills Level papers that you have sat and passed.

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



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

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

### Examples

- A student with an ACCA average mark of 69 and a grade B for the Project will be awarded the BSc (Hons) in Applied Accounting with First Class Honours
- A student with an ACCA average mark of 67 and a grade C for the Project will be awarded the BSc (Hons) in Applied Accounting with Upper Second Class Honours
- A student with an ACCA average mark of 59 and a grade B for the Project will be awarded the BSc (Hons) in Applied Accounting with Upper Second Class Honours
- A student with an ACCA average mark of 55 and a grade A for the Project will be awarded the BSc (Hons) in Applied Accounting with Lower Second Class Honours
- A student with an ACCA average mark of 53 and a grade C for the Project will be awarded the BSc (Hons) in Applied Accounting with Third Class Honours.

## Appendix 10 – Research and analysis project checklist

This is for your information only – you do not have to submit this form	
Have you completed the ACCA Professional Ethics Module or Ethics and Professional Skills module (accessed via myACCA) by the date given in the period submission information of this guide? This is a compulsory module for EVERY student submitting a project to Oxford Brookes.	
All marking is now anonymous so please ensure you have you NOT included any mention of your name in any of the project documentation submitted	
Have you included a Reference List and cited it within the project correctly? (See Appendix 6 for details)	
You MUST attach a spreadsheet in Excel format (.xlsx or .xls) which demonstrates use of appropriate formulae.	
If you used a questionnaire as a means of gathering data, have you included your results as well as a sample questionnaire in an Appendix?	
Have you included the relevant pages of the company’s Financial Statements (if necessary)? (Please do not submit the entire document, copies of the relevant sections are adequate)	
Have you used the three most up-to-date financial statements for review if you have based your RAP on topic 8 or 15 and this is your first submission or you are resubmitting on a different topic or organisation?	
If you have focused on topic 8, have you used a comparator for the ratios of another company or industrial averages in your work?	
If you have chosen either topic 8 or topic 15 and are submitting a new project have you selected an organisation from one of the three specified industry sectors for the current submission periods?	
Have you answered the 4 specific questions required in the Skills and Learning Statement (SLS)? (You may use the questions as headings to structure the SLS)	
Have you included copies of your PowerPoint presentation slides for your SLS and have you followed the guidelines on the number and the content of slides?	
Have you included a title page with your ACCA number written on it as well as the declared word count?	
Is your Research Report more than 7,000 words and your SLS more than 1800 words? Any submission under this word count is unlikely to pass.	
Is your Research Report 7500 words or less and your SLS 2000 words or less?	
Before logging on to submit, please ensure you have card details ready to pay the relevant submission fee	
If you are resubmitting, have you included a ‘Resubmission Statement’ of up to 500 words?	

<p>Please note that each session we will submit all student projects to be passed through TURNITIN to ensure good academic practice.</p>	
<p>For a small fee you can submit your project to “WriteCheck”™, to review its quality:  <a href="http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1">http://en.writecheck.com/home1?utm_expid=12416605-3.kTmNhZQuT-uLme0Hy4v3Aw.1</a></p>	
<p>Are you an active member of ACCA? If your account has been suspended you will need to resolve this before submitting a project to Oxford Brookes University.</p>	
<p>Please check that your name appears correctly on your ACCA records, and on our submission site, as this will be the name that will appear on your certificate should you be successful.</p>	
<p>Please note that you must inform Oxford Brookes University of any changes in name and address that take place after submission of your project, and before the results date. The University does not receive this information automatically from ACCA and therefore it is a student’s responsibility to keep Oxford Brookes informed of their personal details. This can be done by emailing <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a></p>	
<p>If you experience any difficulties in uploading your project, please email <a href="mailto:acca@brookes.ac.uk">acca@brookes.ac.uk</a></p>	

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