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



www.brookes.ac.uk/acca

Submission Periods 43 & 44 (2021-2022)

(June 2021 edition)

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Use the hyperlinks to help you navigate within the document.

What is the BSc Applied Accounting

The BSc Applied Accounting is the result of a unique collaboration between Oxford Brookes University (OBU) and Association of Chartered Certified Accountants (ACCA). As an ACCA student you can gain an undergraduate degree whilst studying for your professional qualification.

The BSc in Applied Accounting is an Honours level undergraduate award that prepares students for careers as professional accountants and to make a wider contribution to their organisations, communities and society.

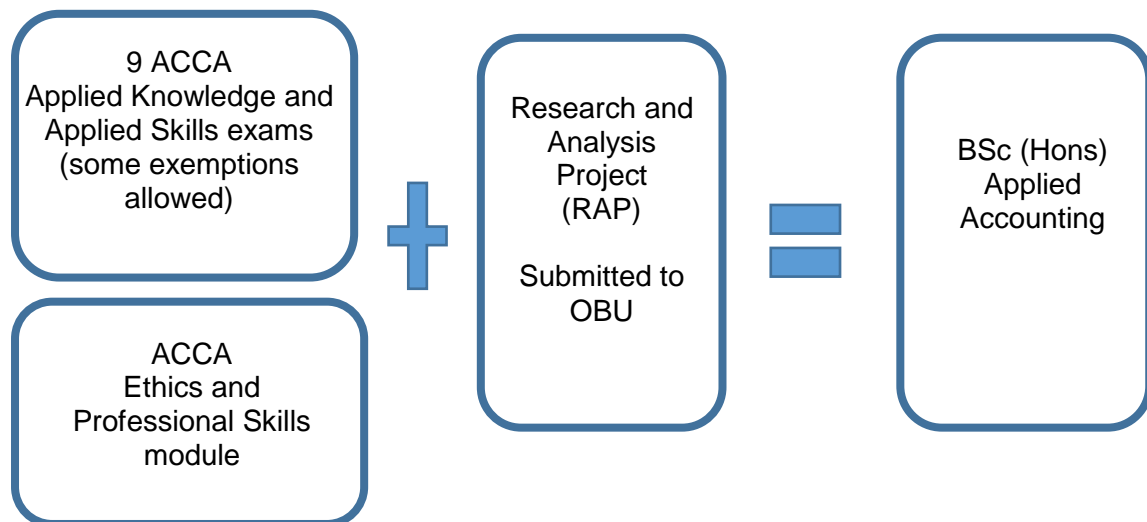
For more information about Oxford Brookes University visit these web pages

<https://www.brookes.ac.uk/about-brookes/at-a-glance/>

This link provides information about the history of Oxford Brookes University

Structure of BSc

The degree incorporates students' professional accountancy studies into an academic programme. The knowledge and skills gained through professional examinations are enhanced and extended by the graduate skills developed in the Research and Analysis Project (RAP).



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

Eligibility

In order to be eligible to submit a Research and Analysis Project

- 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)
- Be up-to-date with the payment of your ACCA subscription fees.
- Demonstrate currency of knowledge by **either**

- passing your RAP within 10 years of the earliest of: the date of your first ACCA examination pass, *or* the date of your first ACCA exemption being granted
- or**
- passing 3 ACCA examinations (either Applied Skills or Strategic Professional) within 5 years of submission of your RAP
- or**
- being a full member of ACCA of good standing (that is have an up to date CPD record)

If you are a **student** and hold exemptions for ACCA Applied Skills examinations Financial Reporting (was F7), Audit and Assurance (was F8) and Financial Management (was F9) you can forfeit these in order to be eligible for the BSc. Once you have forfeited your exemption you cannot reverse this decision. If you wish to do this please contact ACCA.

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

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

Bursaries and prizes

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. The bursary does not cover any costs associated with mentoring.

Further details, including application form, are available from <https://www.brookes.ac.uk/acca/>

Applications for bursaries must be submitted by 1 January for the May submission period and by 1 July for the November submission period.

Prizes

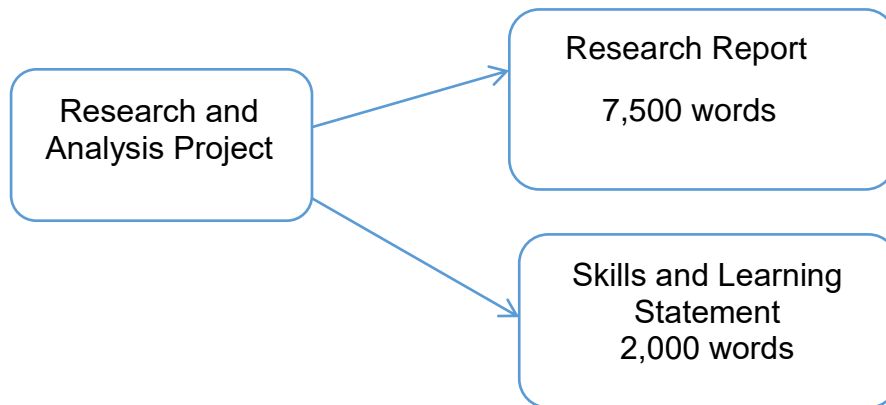
There is a prize, Matthew Sykes memorial prize or Simon Williams prize for the best RAP in each submission window. Markers identify the best RAPs and the External Examiner reviews these and selects the prize winning submission.

BSc Applied Accounting on YouTube

The BSc Applied Accounting has a YouTube channel. We post short videos on lots of different topics here.

Research and Analysis Project

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



You are required to pass both the Research Report and the Skills and Learning Statement.

Research Report

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

Skills and learning statement

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

If you pass both elements of the RAP, your overall grade is the grade awarded to the RR i.e. A, B or C. Once you have passed the RAP, you cannot make any further RAP submissions.

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

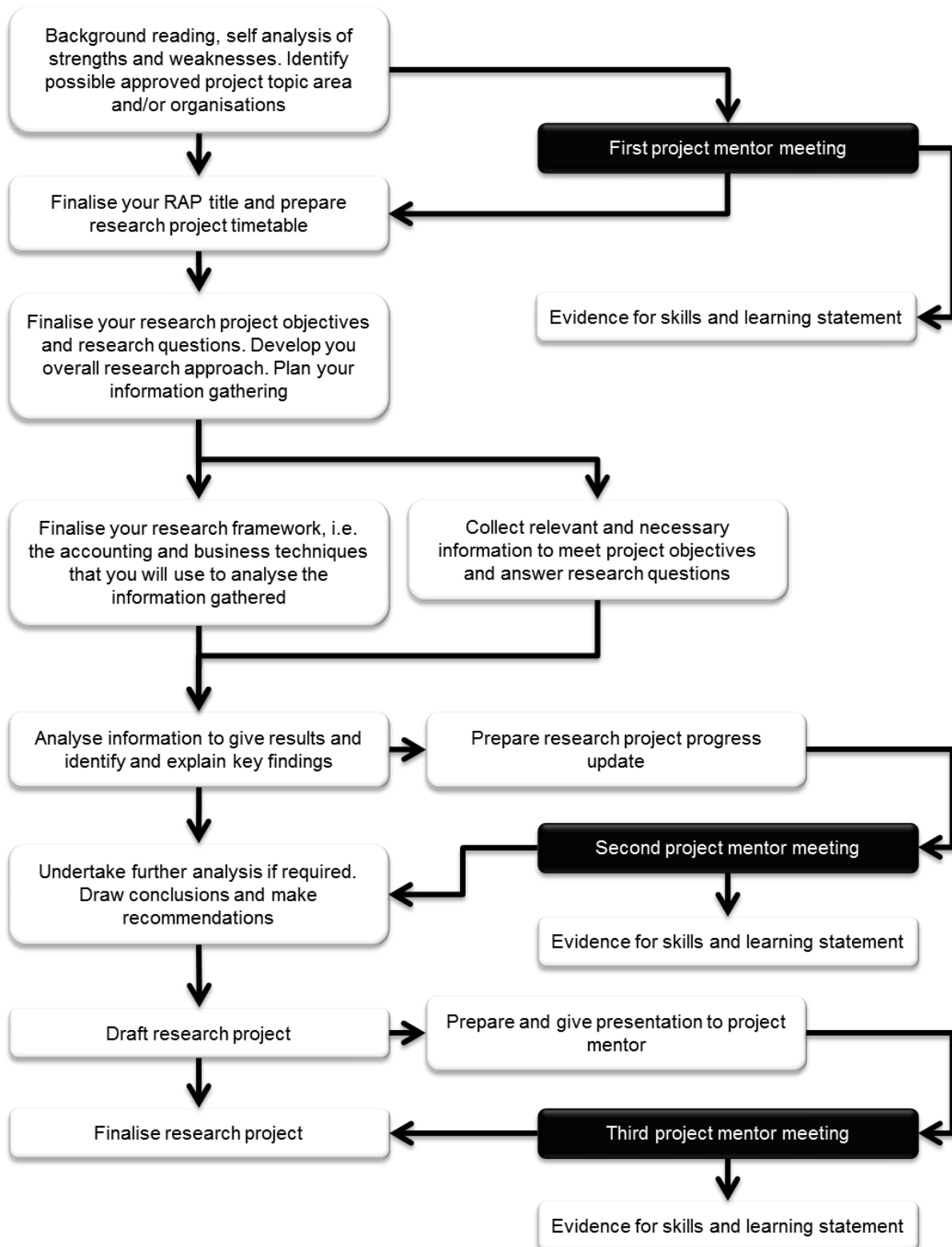
Guidance and support

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

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

Timeline for completing the RAP

The diagram below indicates the key activities for the RAP.



RAP Assignment

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

Appendix 1 contains the Learning Outcomes for the module.

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

Research Report (assignment brief)

You are required to select **one** of these topics listed below, research the topic and write a report (maximum 7,500 words).

Oxford Brookes University will be revising the topics over the next two academic years. The topics highlighted in **bold** are new in 2021/22.

The topics refer to an organisation, this can be a corporate or not for profit organisation.

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

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

Secondary data is data that is available and that can be used to answer a research question but wasn't generated for that purpose.

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

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

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

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

Use of accountancy / business models

For each topic, you are required to identify and apply relevant accountancy / business models, concepts or theories. Most topics require two models. The models are there to provide a framework to support your evaluation.

Research Report topics

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

Access to internally generated information is essential
Primary data collection may enable you to evaluate the impact

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

Areas that could be considered

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

Access to internally generated information is essential
Primary data collection may enable you to evaluate the impact

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

Publicly available information could be used.
To assess the impact, consider the operational and financial performance without the legislation, and then with the legislation in force.

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

The poor performance must not be entirely related to Covid19 and must have become evident within the last 3 years. Your analysis may find that Covid19 contributed to already poor performance. An analysis that relies solely on the impact of Covid19 will not have sufficient depth to secure a pass.

Publicly available information must be used

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

A comparison to another organisation, or to the industry sector averages, is required.

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

The exceptional performance needs to have become evident within the last 3 years. Your analysis may find that Covid19 contributed to already strong performance. An analysis that relies solely on the impact of Covid19 will not have sufficient depth to secure a pass.

Publicly available information must be used

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

A comparison to another organisation, or to the industry sector averages, is required.

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

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

Primary data collection is essential

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

Access to internally generated information is essential

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

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

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

Publicly available information must be used

You must justify the choice of organisation and the sector. Explain the strategic and operational challenges faced by the sector. You must use a comparator organisation in the same sector to support your evaluation.

Your analysis may find that Covid19 contributed to the challenges faced by the sector. An analysis that relies solely on the impact of Covid19 will not have sufficient depth to secure a pass.

- 9) A critical evaluation of the planning and implementation of an information system **in** an organisation.

Access to internally generated information is essential
Primary data collection may enable you to evaluate the impact

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

Access to internally generated information is essential
Primary data collection may enable you to evaluate the impact

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

Access to internally generated information is essential
Primary data collection may enable you to evaluate the impact

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

Publicly available information could be used.
Your evaluation must consider the financial statements and business activities before the accounting standard is applied, and after it has been applied.

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

Access to internally generated information (such as HR policies) is essential
Primary data collection may help your evaluation

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

Access to internally generated information is desirable.
If you use publicly available information, you need to ensure there is sufficient detail to enable you make an assessment of the impact of the investment decision.

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

Internally generated information must be used
Primary data collection may help your evaluation

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

Access to internally generated information (such as risk management policies) is essential
Primary data collection may help your evaluation

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.

Publicly available information can be used.
Justify your selection of organisation by referring to the corporate governance issues that have been publicly identified. The use of comparator information may support your evaluation.

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

Publicly available information can be used. It is essential to consider the credibility of the sources you use. The use of comparator information can also support your evaluation.

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.

Publicly available information can be used.
A pre and post-merger analysis is essential.

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.

Publicly available information can be used.
The organisation must have been publicly accused of poor CSR practice.
The use of comparator information may support your evaluation.

There are a series of videos to support your studies on the BSc Applied Accounting YouTube channel.

Academic integrity

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

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

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

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

Industry sectors

For the new topics 4, 5, 8 and 15, there is no requirement to choose an organisation within a specified industry sector.

Word count for Research Report

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

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

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

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

Skills and Learning Statement requirement

The purpose of the SLS is to demonstrate that you have developed the graduate skill of self-reflection. You are required to answer the following two questions.

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

Consider

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

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

Consider how this experience has

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

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

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

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

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

Word count for SLS

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

Oxford Brookes University library resources

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

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

Oxford Brookes University provides a range of resources to support your studies. This [section contains guidance](#), including links to on demand webinars.

Assessment criteria

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

Technical and professional skills		
Understanding of accountancy / business models	Research Report	A, B, C or F
Application of accountancy / business models	Research Report	A, B, C or F
Evaluation of information, analysis and conclusions	Research Report	A, B, C or F
Presentation of project findings	Research Report	A, B, C or F
Graduate Skills		
Communication in the Research Report	Research Report	Pass / Fail
Information gathering and referencing	Research Report	Pass / Fail
Information technology (including spread sheeting skills)	Research Report	Pass / Fail
Self-reflection	Skills and Learning Statement	Pass / Fail
Communication skills (in the presentation)	Skills and Learning Statement	Pass / Fail

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

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

We also publish the criterion for a fail submission. Please read these assessment criteria carefully and refer to them regularly.

Further information on the preparing your RAP and skills you are required to demonstrate starts [here](#).

Research	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
Technical and Professional Skills				
Understanding of accountancy / business models	<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.</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>Unacceptable academic practice as the discussion of theory / concepts/ business models is cut and pasted from other sources.</p>

<p>Application of accountancy / business models</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>Unacceptable academic practice as the application of business models is cut</p>
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				and pasted from other sources.
Evaluation of information, analysis and conclusions	<p>High level of critical thought shown in the analysis and a rigorous approach to the evaluation of information.</p> <p>Full, clear and accurate analysis of the evidence gathered against the 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>Strength shown in some areas of critical review of the information. Good evaluation of information.</p> <p>Mostly accurate analysis of the evidence gathered against the 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>Some analysis but a tendency towards description rather than analysis and evaluation.</p> <p>Theories / concepts / business models are used to describe or explain information gathered.</p> <p>Limited analysis of the context in which the information is gathered or of the organisation's operations.</p> <p>Limited conclusions presented with little reference to evidence gathered.</p>	<p>Descriptive and lacking in analysis. Inaccuracies. Little or no critical evaluation.</p> <p>A description of business activity with limited reference to or discussion 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> <p>Unacceptable academic practice due to overreliance on analysis previously completed by other authors</p>

		Where relevant, some recommendations made.		without additional research and analysis.
Presentation of project findings	<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> <p>Unacceptable academic practice as a template for the Research Report has been used.</p>
Graduate Skills	Pass		Fail	
Communication	<p>Use of language generally appropriate, meaning is mostly clear.</p> <p>Grammar, spelling and punctuation mainly accurate.</p> <p>Style is acceptable to a business audience.</p>		<p>Use of language often inappropriate: meaning is frequently unclear.</p> <p>Grammar, spelling and punctuation contain frequent errors</p>	

		Style is unacceptable to a business audience
Information gathering and referencing	<p>Clear evidence of a range of relevant information sources. 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>Acceptable academic writing including the paraphrasing of material from relevant sources.</p> <p>Clear evidence of the use of systematic referencing. Harvard referencing is the Oxford Brookes standard, other recognised methodologies are acceptable if applied methodically.</p> <p>The list of references includes the references cited in the body of the text and no others. All citations used in the body of the text are included in the reference list and can be traced to source.</p> <p>For primary research, appropriate choice of sources, justifiable sample strategy with relevant permissions.</p>	<p>Very few and / or irrelevant information sources used.</p> <p>Obvious sources omitted – for example Annual Report for a Financial Analysis of a Company or substantially dependent on a single source.</p> <p>No or little evidence of appropriate referencing; no systematic approach followed.</p> <p>Limited number of references in body of text, or references in the reference list that are not included in the research report.</p> <p>Unacceptable academic conduct as material is cut and pasted, or copied verbatim, from sources.</p> <p>Unacceptable academic conduct as false references or references which do not support the findings or analysis, have been used.</p>
Information technology	<p>Shows clear evidence of having accessed online information sources</p> <p>Submission of an excel spreadsheet file (which incorporates and clearly demonstrates use of varied formulae) created by the student</p>	<p>Little evidence of use of IT during preparation of project.</p> <p>Little online access, no submitted spreadsheet or no evidence of the use of appropriate varied formulae in spreadsheet.</p>

	<p>Shows clear evidence of use of other relevant software in preparing the project report.</p>	<p>Little or no evidence of using other relevant software in preparing the project.</p> <p>Unacceptable academic practice as a template has been used for the spreadsheet, or the spreadsheet has been copied from another student.</p>
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These are the assessment criteria for the Skills and Learning Statement.

Skills and Learning Statement	Pass	Fail
Self reflection	<p>Addresses both questions.</p> <p>Shows ability to reflect on judgements made / actions taken during project work.</p> <p>Evidence of recognising and identifying own strengths and weaknesses and personal development.</p>	<p>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 and the approaches used to overcome them.</p> <p>Unacceptable academic practice as a template has been used, or sections have been copied from another student or on-line sources.</p>
Communication skills	<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> <p>Unacceptable academic practice as the presentation is based on a template, or has been copied from another student or on-line sources.</p>

Marking and moderation of your work

OBU has a policy of anonymous marking to ensure that every student's work is treated fairly. Please include your ACCA number, not your name, on your submission.

In order to achieve a pass, students must achieve a pass standard in all criteria. Oxford Brookes University does not apply a bell curve (normal distribution) to the marking of RAP. All students that meet the assessment criteria will be awarded the appropriate grade. The current global pass rate is 66%.

If the first marker assesses a RAP as a fail, a second marker from within the team reviews the project. Second markers also review a representative sample of passed projects from each marker. The chief moderator monitors this process and reviews a sample of work.

Feedback is provided for criteria graded as a Fail.

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

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

Submission

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

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

ACCA number (NOT your name)

Date

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

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

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

Submission timetable and deadlines

Period 43: fee £445

Latest date for completing Ethics module	24 September 2021
New Mentors registered by completing the training	30 September 2021
Earliest receipt of project at OBU	1 November 2021
Latest receipt of project at OBU	10 November 2021
BSc degree results release	23 March 2022

Period 44: fee £445

Latest date for completing Ethics module	25 March 2022
New Mentors registered by completing the training	31 March 2022
Earliest receipt of project at OBU	1 May 2022
Latest receipt of project at OBU	11 May 2022
BSc degree results release	21 September 2022

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

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

Mentors

Why is it necessary to work with a mentor?

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

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

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

Who can be a mentor

A registered mentor must be

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

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

For details www.brookes.ac.uk/acca/for-mentors or accamentoring@brookes.ac.uk

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

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

How to find a mentor

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

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

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

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

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

What to expect from your mentor

As a minimum, you must have three 30 minute meetings with your mentor. Some mentors spend more time than this with their students (our experience suggests an average of 4 hours per student). Some mentors may run some mentoring meetings as group meetings however it is essential that you receive some individual attention.

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

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

First meeting

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

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

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

Second meeting

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

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

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

Third meeting

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

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

What mentors don't do

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

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

Preparing your Research and Analysis Project

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

The RAP journey has been divided into 4 sections

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

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

OBU and ACCA run a webinars to cover each of these areas. You can register for the live webinars or view on demand at <https://www.brookes.ac.uk/acca/>

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

Getting started

Before start you start working on your RAP,

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

There is a webinar on Getting Started with the RAP <https://www.brookes.ac.uk/acca/>

Choosing a topic

There are a wide [range of topics](#) drawn from the ACCA Applied Skills syllabus.

When considering which topic to address, you may want to think about

- What interest you – you are likely to do well when you are working on a topic and / or an organisation that you find interesting
- Any business models or theories that you want to learn more about
- Are you employed or studying full time – there are some topics that require the collection of primary data, or make use of internally available information.

This may be easier to arrange if you research the organisation where you are employed (you do need to gain permission)

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

Choosing an organisation

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

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

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

In your report, justify your choice of organisation and any comparison organisation you use.

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

Research aims and objectives

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

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

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

There is guidance on drafting aims and objectives on the OBU webpages <https://www.brookes.ac.uk/acca>

Primary or secondary data

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

Secondary data is data that is available and that can be used to answer a research question but wasn't generated for that purpose.

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

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

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

Primary data collection

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

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

Secondary data collection

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

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

Who wrote the source?

Are they an expert in the subject?

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

When was the source written?

Is the source still relevant (not too old)?

What data has been used?

Is the data used relevant to your research question?

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

https://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical_Thinking.pdf

Financial statements

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

For all topics other than 4, 5, 8 17 and 20 you must 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 2022 for topic 19 the merger or acquisition would have to have taken place AFTER 1 JANUARY 2019

For topics 4, 5, 8 17 and 20 you should use the 3 most current years of financial statements available 90 days before the start of the submission period (if you are submitting for the first time or re-submitting using a new topic). You may choose other information that becomes available at a later date.

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

Research ethics – permissions & consent

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

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

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

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

Permission

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

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

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

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

You must amend your data to try to disguise the organisation's identity.

Consent

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

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

Academic Integrity

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

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

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

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

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

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

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

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

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

Academic Integrity - referencing

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

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

- To show evidence of the breadth and depth of your reading.

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

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

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

Getting started on SLS

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

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

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

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

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

Analysis, evaluation and critical writing

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

There is a webinar on Analysis, evaluation and critical writing with the RAP
<https://www.brookes.ac.uk/acca>

Understanding of business models

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

The Kaplan Financial Knowledge Bank (<https://kfknowledgebank.kaplan.co.uk/>) contains material relating to different areas of the syllabus. This, or your own study texts and notes, is a good place to start to identify relevant models / theories.

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

- select the models / theories that are appropriate to your topic, and your research aim.
- explain why you think that the model(s) is (are) appropriate.
- Briefly explain the models using your own words (referring to appropriate sources) see academic writing
- Evaluate the model by explaining any issues or problems with the model (disadvantages of the model) See the section on [evaluation vs description](#)

It is very important that you explain the model in your own words (paraphrasing) rather than using direct quotes as this demonstrates understanding. See the section on [Academic writing](#)

Application of accountancy / business models

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

Do not cut and paste a pre-prepared version of the model applied to your organisation (for example, a SWOT for Tesla). You need to collect the information to support your application of the model.

Information Gathering

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

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

You must use a range of relevant information sources (company sources, press commentary and study materials). You must also collect a range of information. Do remember that not everything you read will be useful, but you may not know this until the final stages, so keep a record of what you read, where you found it (including the url).

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

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

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

Academic writing

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

Formal style

Write in full sentences. Do not use any contractions, such as don't or wouldn't. Also avoid using slang or colloquial language that sounds like speech.

Structure

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

Concise and precise

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

Evidence

Academic writing emphasises the evidence, not unsupported opinions. This is why you are often advised not to use the first person ('I think...'). Your own voice will still come through in the evidence you choose and how you interpret and explain it.

Well written

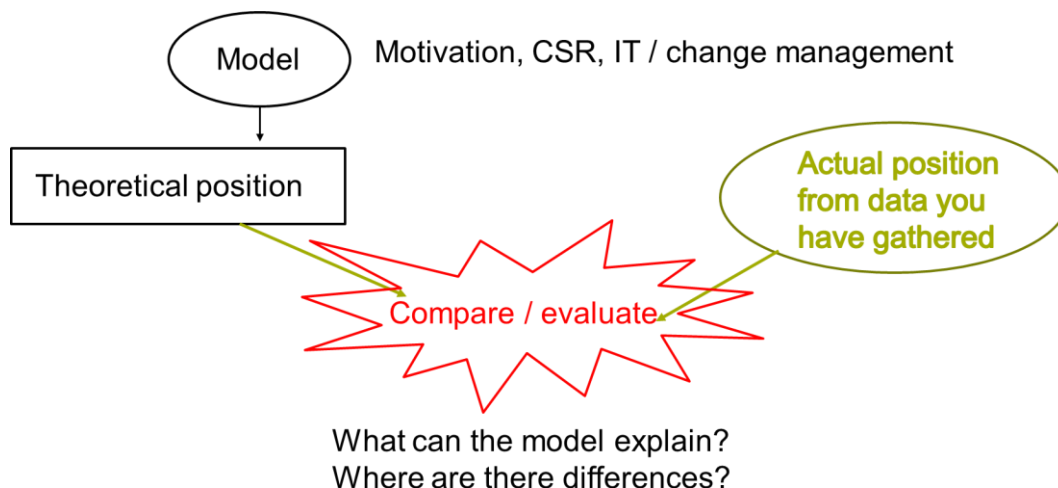
Academic writing is accurately written and uses good grammar and punctuation.

Evaluation rather than description

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

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

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



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

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

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

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

Descriptive writing	Analytical and evaluative writing
States what happened	Identifies the significance
Explains what a theory says	Shows why something is relevant or suitable
Lists details	Evaluates the relative significance of details
Lists in any order	Structures information in order of importance
Says when something occurred	Identifies why the timing is important
States what something is like	Judge strengths and weaknesses
Gives information	Draws conclusions

http://www.plymouth.ac.uk/uploads/production/document/path/1/1710/Critical_Thinking.pdf

Use of sources / in text citations / reference lists

We reference (give details of where we found information)

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

Do we have to reference everything?

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

Business and accountancy models (such as SWOT, PESTLE) are other people's ideas and so these do require a reference. You can acknowledge where you found out about these models (for example in a study text, or the Kaplan knowledge bank (<https://kfknowledgebank.kaplan.co.uk/>)).

How do I reference?

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

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

Direct quote

Author's name Year Page number

Jones (2011, p. 23) predicts that '...income from Australian mining exports is likely to continue to increase in the next two years'.

Paraphrase

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

Author's name Year

Or

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

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

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

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

Sources in the reference list

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

If the source of the idea paraphrased below was an article titled “Trouble for ABC&Co?” written by Jones in the Financial Times which was found online.

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

Author's name

Year

This will appear in the reference list as

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

Author, date

Title of article

Publication *in italics*

URL so the source can be traced and the date you accessed the course

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

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

Author, date

Title of article *in italics*

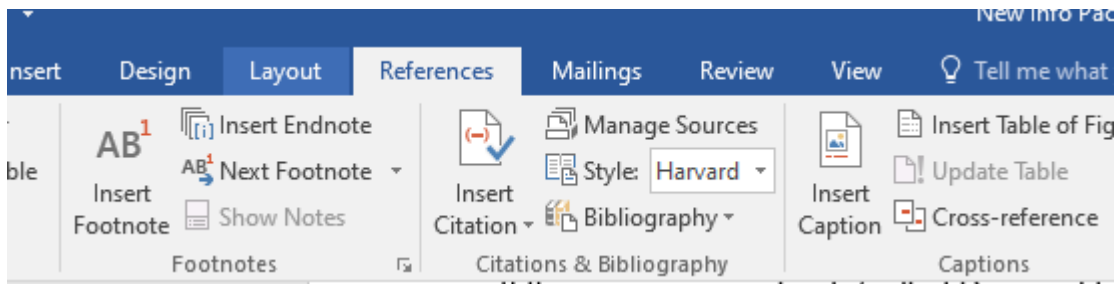
Place of publication: publisher

If there is more than one author then it is (Jones and Smith, 2011) in the text and

Jones, K. and Smith, G. (2011) in the reference list.

The sources in the reference list are listed alphabetically.

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



This article provides more information

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

Remember Oxford Brookes University uses Harvard referencing style.

Suggested structure – primary data collection

This is a suggested (not prescribed) structure. The nature of your research will influence how you structure your report.

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

Contents page

Project aim, objectives and context

In this section you may want to include

- The topic (and reasons for choosing this one)
- Justification of your chosen organisation, and comparator (if used)
- Research aim and objectives (there is an article “Aims and objectives” under webinar materials on [this page](#))

Research Approach

It is good practice to include

- an explanation and justification for research approach adopted
- a justification of data collection technique you used (you should include the questionnaire or the list of interview questions in your appendices and refer to this)
- a justification of your sample

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

Accounting / business models

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

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

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

Findings, analysis, evaluation and conclusions

In this section, it is good practice to include

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

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

Suggested structure – secondary data collection

This is a suggested (not prescribed) structure and is designed to provide guidance on what you may want to include if you are basing your Research Report on secondary data.

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

Contents page

Project aim, objectives and research approach

In this section you may want to include

- the topic (and reasons you chose this topic)
- a justification of your chosen organisation, and comparator (if used)
- the research aim and objectives
- what secondary sources **you** have used and why (avoid generalised description here, focus on the sources relevant to your research question)
- a justification of the selection of financial statements used
- any ethical issues you considered in your approach

Accounting / business models / theories and information gathering

In this section it is best practice to include

- a justification of, and discussion of the limitations of, the methods used to collect information (avoid description of the methods here)
- an evaluation of the accounting / business models you have used, including a discussion of their limitations.
- A discussion of how you have applied the accounting / business models to your organisation

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

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

Analysis, evaluation and conclusions

Your Research Report should provide a detailed account of what you have found from the application of your chosen accounting and business techniques to the information that you have gathered.

You will be judged on the appropriateness of the models in addressing your research question and objectives. Do not select too many models: it is better to focus on those most relevant to your research question.

You may use a SWOT, PESTLE, value chain analysis or Porter's 5 forces to evaluate the external environment and for topic 8 you may use ratio analysis to evaluate financial performance. For topic 8 it is important to use the information gained about the external environment to evaluate the financial performance of your organisation, and the comparator. The conditions in the external environment will have influenced both your organisation and the comparator organisation, so are the differences in performance, if so why? Are there similarities in performance why might that be?

In this section it is best practice to include

- your results presented 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
- a discussion of any limitations of your results
- your conclusions about your research findings and how well you have answered your research question and met your objectives

You must draw conclusions relating to your evaluation. It is not always necessary to make recommendations.

Academic integrity – use of translation tools

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

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

- If you upload your work onto any website offering translation, paraphrasing or plagiarism checking, it is no longer confidential or original to you. It could be shared with others, it could appear on other websites, it could be offered or even sold to other students.

- Translation and paraphrasing tools may provide poor versions of a text, including grammatical inaccuracy, lack of coherence, change of meaning and inappropriate style.
- Relying on translation and paraphrasing tools to produce your work means that you have lost control of the authorship. Your assignment may not meet the assessment criteria.
- Relying on online tools is also likely to mean that you are not demonstrating your own thinking and learning (required in RAP assessment criteria 1)
- Online plagiarism checkers are known to provide inaccurate results, and also to work with essay writing companies which sell student work.

If you need to use translation and paraphrasing tools

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

Academic integrity – sharing work

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

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

Your mentor must not share your work with anyone else.

Academic integrity – use of Turnitin

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

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

Use of excel

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

You are required to submit a spreadsheet as part of your Research and Analysis Project regardless of the topic chosen. You must demonstrate the use of an appropriate range of formulae ([see assessment criteria](#)).

This is a link to Microsoft excel training videos

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

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

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

Skills and learning statement

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

This section provides advice and links to resources to help you with the Skills and Learning statement. Register for live or on demand webinars here

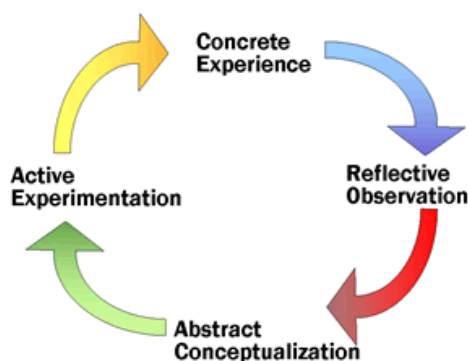
<https://www.brookes.ac.uk/acca/>

Reflective writing

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

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

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



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



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

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

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

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

Consider

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

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

Consider how this experience has

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

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

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

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

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

When you are reflecting it is helpful to

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

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

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

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

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

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

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

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

Presentation

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

The presentation should

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

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

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

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

Planning and preparation

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

Good visual aids

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

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

Engaging body language

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

https://www.youtube.com/watch?v=L_6EHgr098w

Managing anxiety

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

Practice

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

Submission

There is a webinar on submitting your RAP. It includes tips and hints on submission. This is the link for registration <https://www.brookes.ac.uk/acca/>

Submission process

Your project must be submitted online 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/>

Registration

In order to submit your work, you first need to register. **Do not register until you are ready to submit.**

When registering you are asked for your email address, ACCA number, date of birth, mentor's details and your postal address.

Oxford Brookes University will send your certificate to this address, so please ensure it is accurate.

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

Files to submit

Once you have registered you will upload your files. Make sure you know where you have saved all the documents you need and you have the correct versions of the documents. It is sensible to label these with your student number.

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

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

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

Assignment file sizes

Type:	Assignment	5MB – word document, ACCA number and word count on front page
Module:	Research Report	
Type:	Assignment	10MB – powerpoint presentation
Module:	Presentation	
Type:	Assignment	250KB – word document
Module:	Skills and Learning Statement	
Type:	Assignment	1MB – word document
Module:	Reference List	
Type:	Assignment	2MB – various (word, pdfs)
Module:	Appendices	
Type:	Assignment	5MB – excel file
Module:	Excel Spreadsheet	

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

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

A step by step guide to submitting your work is available on the Oxford Brookes website ([link](#))

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

Anonymous marking

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

Submission fee

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

Please note that we will not release your RAP mark until the submission fee and any outstanding ACCA fees are paid.

Exceptional Circumstances

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

The University considers an exceptional circumstance:

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

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

As you are required to submit your Research and Analysis project by a given deadline, you can apply for an extension to the deadline if you are experiencing exceptional circumstances.

You may only apply for an extension if you would otherwise be eligible. If you are able to, or have the opportunity to, demonstrate currency of knowledge through recent exam passes, you cannot apply for an extension to the 10 year rule under Exceptional Circumstances.

You can apply for

- an extension to the current submission deadline (the extension granted will be the length of time you were affected by the exceptional circumstances up to a maximum of 3 weeks)

or

- an extension enabling you to submit at the next submission window

The application form is available from acca@brookes.ac.uk

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

You may submit an applications for consideration of exceptional circumstances at any time. Decisions will be made during the submission window.

Results release

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

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

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

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

Academic Appeals

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

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

Prior to contacting the University formally, please consider raising your concerns with the ACCA team on acca@brookes.ac.uk

Resubmission

What to resubmit

The following rules will apply to Research and Analysis Project (RAP) resubmissions. The first table tells you which parts of the RAP you should resubmit, and if you failed your Research Report, you must also consult the Second Table.

	Passed RR	Failed RR
Passed SLS	no action required	You should resubmit your whole RR, rewriting any sections you have failed only .
		You do not need to resubmit your SLS.
		You will be capped at a grade C for any successful subsequent RR, even if your resubmitted RR is assessed as being of a higher pass grade.
		You should now read the second table
Failed SLS	You should rewrite and resubmit your SLS. If you passed one of the SLS sections, you should not amend this passed section.	You should resubmit your whole RR, rewriting any sections you have failed, and...
	You cannot resubmit a revised RR.	...you should also rewrite and resubmit your SLS. If you passed one of the SLS sections, you should not amend the section you passed (unless you are changing topic and/or organisation: see Green Table).
	The pass awarded in your RR will carry forward for the RAP grade if you are subsequently successful in your SLS.	You will be capped at a grade C for any successful subsequent submission, even if the resubmitted project is assessed as being of a higher pass grade.
		You should now read the second table

Second table

If you failed your RR...	...and resubmit with the same topic and organisation...	...and resubmit with a different topic and/or organisation (by choice or ACO order)...
Rules for all RR resubmissions	...within the next four periods following your original submission, it is not necessary to use the latest financial statements.	...you must use the latest financial statements.
	...more than four periods from the date of your original submission period, you must use the latest financial statements.	
	If you have also failed to pass both sections of your SLS you must also rewrite and resubmit the SLS. If you passed one of the SLS sections, you do not need to amend the section you passed.	If you have also failed to pass both sections of your SLS you must rewrite and resubmit both sections.
Additional requirements for topics 8 and 15	You may resubmit an updated version of your previous topic and organisation if you wish .	

Number of attempts

All BSc students have three attempts to pass the RAP (one first-time submission and two resubmissions). If you do not pass after the third submission, you will no longer be eligible for the BSc (Hons) in Applied Accounting programme and will not be able to resubmit.

Eligibility

When you resubmit, you must be eligible to submit in that period. This is the [link to eligibility](#).

You are not required to resubmit at the next submission period, and it may be beneficial to defer submission in order to address the feedback.

Your Project Mentor

The requirements for a Mentor may be different depending on the circumstances of your resubmission:

Resubmission following Academic Conduct referral

If you have been instructed to undergo Mentoring again by an Academic Conduct Officer following an investigation, then you **MUST** use a Registered Mentor.

Resubmission – all other circumstances

If you passed your Skills and Learning Statement you do not have to meet your mentor again, although you may find it useful to meet with your mentor if:

You decide to submit a different Research Report.

You feel generally that you need help from your mentor.

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

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

Preparing your new project

Your topic

As a resubmission you can choose either to keep the same project topic or to choose another topic from the twenty approved project topic areas. If you choose a new topic you must use the current [topic list](#)

If you decide to change the company you are researching and analysing or the topic then the Research Report passes previously achieved will **not** be carried forward.

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

Updating your work - using feedback

Students who have failed one or both parts of the RAP should also pay close attention to the marker/moderator comments on their feedback forms. These are designed to help students and must be addressed in the project and discussed in the Resubmission Statement.

If you submitted in P40 onwards, you can access your feedback through the submission portal you used to submit your work. If you submitted work prior to P40, the ACCA team at Oxford Brookes University will have sent your feedback to the email address you gave when submitting your work. Please contact the team on acca@brookes.ac.uk if you think you have not received your feedback.

Resubmitting same topic / organisation

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

New topic / organisation

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

Resubmission statement

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

Suggested format for Resubmission Statement

The statement must include the following information,

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

Explain in 500 words how you have addressed the feedback provided by the marker.

Resubmission process

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

Successful completion

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

Transcripts

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

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

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

Hard copies are available for purchase, by arrangement – please contact acca@brookes.ac.uk if required

Degree Certificate

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

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

If after 16 weeks your certificate has not arrived, you should contact certificates@brookes.ac.uk, with your ACCA number and award date.

If you have changed address between registration and results day, please email acca@brookes.ac.uk to update your address details.

Award confirmation to third party

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

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

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

Academic references

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

Graduation ceremonies

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

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

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

ACCA Careers – Skills Builder

On passing your Research and Analysis Project, and becoming a graduate, you will receive details of how to access the ACCA Careers – Skills Builder. This platform provides lots of resources to help you with job hunting and developing your career. The link will be provided in your results email.

Alumni benefits

As alumni of Oxford Brookes University, you are entitled to a 10% tuition fee discount on postgraduate tuition fees. See here for more information

<https://www.brookes.ac.uk/studying-at-brookes/finance/postgraduate-finance---international-students/alumni-and-family-discount/>

Oxford Brookes Global MBA

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

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

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

Documentation for Visa Applications / online shop

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

Appendices

Learning outcomes of Research and Analysis Project module

Having passed this module, students will be able to:

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

Degree classification

Oxford Brookes University classifies awards for Undergraduate Honours degrees as detailed here <https://www.brookes.ac.uk/regulations/completion/award-classification/>

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

- The ACCA average mark determined from the exam marks in the six Applied Skills Level papers;
- The grade achieved for the Research and Analysis Project.

The ACCA average mark will be calculated by taking the numerical average of the marks achieved in the Applied Skills Level papers.

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

The two elements are combined as follows:

	Class of Degree			
	First	Upper Second	Lower Second	Third
ACCA average mark (marks are rounded up from 0.5)				
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