

Academic Integrity

This article appeared in October 2019 Student Accountant

What is academic integrity and why is it important?

All accountants, in practice or in business, must act ethically and with integrity. The Ethics and Professional Skills module introduces the ethical behaviours and guidelines expected of a professional accountant.

Students must also act ethically and with integrity when studying for the BSc (Hons) in Applied Accounting. In universities we talk about academic integrity.

What is Academic Integrity?

“Academic integrity means honesty in your studies, acknowledging the work of others and giving credit where you have used other people's ideas as part of presenting your arguments” (University of Nottingham, 2019).

These are not my words as I copied this definition of academic integrity from the University of Nottingham's website, and so I cannot pretend that they are my words. I must acknowledge that this is someone else's work which is why I have included the reference to University of Nottingham.

Plagiarism and cheating

If you do pretend that someone else's work (words or ideas) are your own then this is plagiarism and is a form of cheating. To avoid plagiarism, you need to acknowledge the work of others through referencing (this is why I have included University of Nottingham, 2019 as a reference, above). Without the reference it would seem to a reader that I was the original author of that sentence.

There are other forms of cheating, these include

- 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 list of pre-prepared references
- Allowing someone else to complete, or finish your work, including adding in the references
- Allowing someone else (such as a mentor) to correct your 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 themselves. It can lead

to very serious consequences. A mentor must not undertake research for a student or write any part of the research report.

Submission

When you submit your Research and Analysis Project, you will be asked to confirm that the work is entirely your own. If you submit work that is not all your own work, then you are potentially guilty of poor academic conduct, and there are serious consequences.

So what does Oxford Brookes University do spot possible cheating?

We use a text matching software that compares student work with a database of previously submitted RAPS, text books, academic articles, other student assignments including previously submitted RAPS, and newspaper reports. The software shows where the match occurs in the piece of work, and how much of the text that it matches.

In addition, we have an experienced team of markers who, as they are marking, look for indications that the work might not be that of the student who submitted the Research Report. For example, if the style of writing changes through the Research Report, it might suggest that parts have been copied or written by somebody else. Many referrals come to the ACOs for quite different indications than text matching.

What happens if a student is suspected?

Markers refer the work to an ACO. The ACO looks at the work and decides whether they think the work is suspicious. If the ACO has suspicions, then they contact the student to discuss the work. The student has to explain how they conducted their research, and how they wrote their report. A student can be asked to explain their Research Report, Skills and Learning Statement, excel spreadsheet and power point. In particular, the ACO might ask about the features of the RAP which have given rise to concern, or they might ask where particular elements of the RAP have been found.

What happens when the investigation is complete?

An ACO may find that the student does not have a case to answer (exonerated), and the Programme Lead is requested to release the mark.

If the ACO decides that the student did not intend to cheat but has committed plagiarism through not understanding the academic conventions of referencing, there will usually be a fail grade imposed. Advice will then be given on how to reference, quote and paraphrase correctly. For more serious breaches of the academic conduct regulations, the ACO might fail the student, requiring them to study a new topic and new organisation when resubmitting.

In the most serious cases (deliberate cheating, including paying for work from someone else) the student may be asked to attend the University Conduct Committee. This committee has the power to expel the student from the University. The University Conduct Committee will usually refer students found to have engaged in such cheating to the ACCA, for them to consider disciplinary action against the student.

That seems a very serious penalty?

It is, the implications for the student are severe, and can have very damaging impact on the student's career. However, this penalty is only applied in cases of severe cheating. I would argue that commissioning somebody to write work for you is fraud and I don't believe accountants should act fraudulently. I expect the ACCA would take a similar view.