

**BSC APPLIED ACCOUNTING
GETTING STARTED WITH THE RESEARCH AND
ANALYSIS PROJECT**

WELCOME

Purpose of the session...(next hour)

- Discuss how you might choose a topic
- What information sources are available
- How do we acknowledge these sources

Lots of opportunities for questions

WHO ARE WE

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Oxford Brookes University

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ACCA

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**RESEARCH AND ANALYSIS PROJECT
WHAT IS IT?**

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    graph LR
      A[Research and Analysis project] --> B[Research Report (7,500 words)]
      A --> C[Skills and Learning Statement (2,000 words)]
    
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**RESEARCH AND ANALYSIS PROJECT
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Cover reflective writing for the Skills and Learning Statement on a later webinar.

SUMMARY OF RESEARCH REPORT (RR) REQUIREMENTS

Write a business related Research Report (up to 7,500 words) on a single organisation

- Demonstrate **understanding and application of accounting and business knowledge and techniques**
- Demonstrate ability to **analyse and evaluate financial and non-financial information**
- Demonstrate graduate **academic skills** including referencing of information sources.

WHAT DO WE MEAN BY RESEARCH?

- Conducting an investigation or study in to a particular issue (**one of the 20 topics**)
- Using a range of appropriate sources (academic and other) to support your work and conclusions
- Making sure that you give appropriate credit to the sources you use (this is known as referencing)



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RESEARCH REPORT TOPIC SELECTION

Research report must be based upon one of the 20 specified topics

20

Why 20? – cover the whole ACCA syllabus

Lots of interesting areas

Budgets, legislation, new technology, costing techniques, motivation of employees, corporate governance, risk management, mergers and acquisitions

Full list – Information pack



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POPULAR TOPICS AND PASS RATES

Topic 8 is by far the most popular (around 72% of all projects cover topic 8)

No other topics comprise more than 5%

The pass rates for individual topics do not vary significantly

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HOW DO I CHOOSE?

Your choice (not your friend's, mentor, tutor)

Working at an organisation



Studying at college or on your own

Type of research you can (or want to) do

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PRIMARY RESEARCH

You collect information (data) to answer your research question.

Usually questionnaires or interviews





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PRIMARY RESEARCH

You collect information (data) to answer your research question usually using questionnaires or interviews

Particularly relevant for topics such as

- Topic 1 – budgetary control systems
- Topic 4 – an organisation's environmental costs
- Topic 6 – motivation of employees
- Topic 9 – planning and implementation of an IT system

Guide to the information needed for different topics is available

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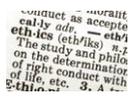
ETHICS

Collect primary data – you must consider ethics

Must have permission from the organisation (approval letter included in your submission)

Must have permission from participants

If organisation wishes to be anonymous – contact me on acca@brookes.ac.uk



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SECONDARY RESEARCH

Collect publically available information to inform your analysis and evaluation

Topic 8 - Evaluation of business & financial performance of an organisation over a 3 year period

Topic 12 – Effects of a proposed accounting standard

Topic 17 – weak corporate governance

Topic 20 – weak CSR

Check Google – how much information is out there???



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TOPIC 8 - MOST POPULAR

An analysis and evaluation of the business and financial performance of an organisation over a three year period.

Business & financial – looking to use the business models (SWOT, PESTEL, Porter's 5 forces, Value Chain) to inform the analysis of the financial performance.

Evaluation requires a comparison.....needs a comparison organisation. Comparator - justify why it is appropriate (same sector, same.....)

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INDUSTRY SECTORS

Topics 8 and 15 must be based upon a business in one of three specified industrial sectors

For the next submission period (May 2020) the relevant industrial sectors are:-

- Media
- Automobiles and parts
- Industrial transportation

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HOW DO I KNOW IF MY ORGANISATION IS IN THAT SECTOR?

Use the Industrial Classification Benchmark (ICB)

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

There is a new structure this year.....

The Information Pack has information about the old and the new codes. It includes the definitions.

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THINGS TO THINK ABOUT

What interests me? What do I want to learn about?

TOPIC

→

Organisation

Does it work?
Can I get enough information?

Must be able to answer the research question asked....
Think before you start



CHOOSING A RESEARCH PROJECT SHORT VIDEO -

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



SOURCES OF INFORMATION



SOURCES – HOW ARE THEY USED?

To demonstrate understanding of theory / concepts / accountancy / business models

↓

To apply theory/ concepts / accountancy / business models

↓

FIND the theory / concepts / models

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To apply theory/ concepts / accountancy / business models

Study texts, reputable websites, journals (open access)

Depends on TOPIC chosen

ACCOUNTANCY / BUSINESS MODELS

Assessment criteria (Appendix 1 Information Pack)

Research Project	Pass - Grade A	Pass - Grade B	Pass - Grade C	Fail - Grade F
Technical and Professional Skills	Evidence of solid reading by use of highly appropriate theory / concept / business models	Appropriate choice of theory / concepts / business models for chosen topic	Some, but limited choice and use of models relevant theory / concepts / business models	Little coverage or poor choice of relevant theory / concepts / business models
Understanding of accountancy / business models	Demonstrates thorough understanding of the theory / concepts / business models by fully engaging / reviewing / evaluating the theory / concepts / business models chosen	Demonstrates significant evidence of understanding by linking appropriate theory / concepts / business models	Some evidence of understanding of theory / concepts / business models. Material is reported in an unstructured way with little discussion or evaluation	Very limited understanding of the theory / concepts / business models. Discussion of theory / concepts / business models is full and limited from other sources
	Links theory / concepts / business models appropriately to organisations studied	Links theory / concepts / business models as discussed in generic terms	Some indications of the application of the theory / concepts / business models identified	Very limited, or no, indication of the application of the theory / concepts / business models
	Identification and full discussion of the limitations of the application of theories in the chosen context			Very limited, or no, discussion of the limitations of the approach adopted

APPLICATION OF MODELS

Application of accountancy / business models	Insightful and critical application of theory / concepts / business models to the project topic	Thoughtful business models applied appropriately to the research approach in 2. The primary research questions / interview questions or the secondary research justified use of effective and relevant (computer / benchmarks)	Very few errors in the calculation of other aspects of the application of the theory / concepts / business models	Some errors in the calculations or other aspects of the application of the theory / concepts / business models
	Highly correct application of theory to the project topic	Theory / concepts / business models reasonably applied to the research approach in 2. The primary research questions / interview questions or the secondary research use of effective and relevant (computer / benchmarks)	Few errors in the calculations or other aspects of the application of the theory / concepts / business models	Some errors in the calculations or other aspects of the application of the theory / concepts / business models
	Links between theory / concepts / business models and research approach not clearly	Links between theory / concepts / business models and research approach not clearly	Links between theory / concepts / business models and research approach not clearly	Links between theory / concepts / business models and research approach not clearly
	For primary research theory chosen not always appropriate for the research question	For primary research theory chosen not always appropriate for the research question	For primary research theory chosen not always appropriate for the research question	For primary research theory chosen not always appropriate for the research question
	For secondary research, the choice of computer benchmark is not clearly justified	For secondary research, the choice of computer benchmark is not clearly justified	For secondary research, the choice of computer benchmark is not clearly justified	For secondary research, the choice of computer benchmark is not clearly justified
	Numerous errors in the calculations or other aspects of the application of the theory / concepts / business models	Numerous errors in the calculations or other aspects of the application of the theory / concepts / business models	Numerous errors in the calculations or other aspects of the application of the theory / concepts / business models	Numerous errors in the calculations or other aspects of the application of the theory / concepts / business models

QUALITY OF SOURCES FOR MODELS

Appropriate concepts / theories / business models
consider your topic, needs to be appropriate

Sources Wikipedia, MBASKool.com, are less reliable than an academic source (such as a text book). This includes your study texts provided by your learning provider.

Open source academic articles – some academics will make academic papers available for free (known as open source). Try looking in <https://scholar.google.co.uk/>

SOURCES - HOW ARE THEY USED ?

Evaluation of information, analysis and conclusions

Primary research

Secondary research

Data from people

Public information
- Internet sources
- Commentaries
- Newspapers

**QUALITY OF PUBLIC SOURCES**

Using public information (from internet) how do we know it is good?

Is the source reputable?
government information (eg economic growth)
trusted commentator (eg Financial Times or similar)

who is it written for – investor community?

when was it written?

is there bias?

**PUBLIC SOURCES – IS IT USEFUL?**

In evaluation and analysis, sources are used to support your explanation of what is happening.

For example, if you think demand for a product has fallen as the result of increased competition (new entrant, existing product at lower price).

Use a source to provide evidence of increased competition

**USING SOURCES = REFERENCING**

Why reference?

It is accepted practice in the academic world to acknowledge the words, ideas or work of others and not simply to use them as if they were your own. Failure to do this could be regarded as **plagiarism**



Plagiarism:
the act of presenting another's work or ideas as your own.

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to support facts and claims you have made in your text

to show that you have read widely and use a variety of sources

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REFERENCING

What about commonly known facts?

- It is not necessary to reference information (dates, facts etc) which is commonly known in a particular subject area (e.g. listed shares are traded on a Stock Market). This is called common knowledge.
- SWOT & PESTLE are not common knowledge (you need to reference them)
- Annual report (used in topic 8, 15) must be referenced

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TOP TIPS FOR REFERENCING

First step in referencing

- As you find and use information from books, journals, web sites etc for your report, **make sure you note down details about each source.**

Look for an author (might be an organisation), title, date, edition, place of publication and publisher; for journal articles, book chapters and quotations you will also need page numbers; for online resources you will additionally need the url or doi and the date on which you accessed the information

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STYLE OF REFERENCING

Oxford Brookes Business School uses HARVARD referencing (see Appendix 3 in the Information pack)

Other recognised methodologies (eg APA) are acceptable if applied methodically

For internet sources – the reference list has the URL and date of access (so the markers can follow the link!)

MUST be YOUR list of references – the things you have read and included in the text of your report.

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ASSESSMENT CRITERIA

<p>Information gathering and referencing</p> <p>At least 2 types of source e.g. text books / journal articles / company sources (newspapers/business journals). Some on the sources must be used.</p> <p>Clear evidence of the use of systematic referencing. Harvard referencing is the Oxford Brookes standard; other recognised methodologies are acceptable if applied methodically.</p> <p>The list of references includes the references cited in the body of the text and no others. All citations used in the body of the text are included in the reference list and can be traced to source.</p> <p>For primary research, appropriate choice of sources, justifiable sample strategy with relevant permissions.</p>	<p>Clear evidence of a range of relevant information sources.</p> <p>Very few and / or irrelevant information sources used. Obvious sources omitted – for example Annual Report for a Financial Analysis of a Company or substantially dependent on a single source.</p> <p>No / little evidence of appropriate referencing; no systematic approach followed; no references in body of text.</p>
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PLAGIARISM – WHAT IS IT?

A form of cheating because you have not acknowledged the person who had the idea in the first place



Plagiarism: the act of presenting another's work or ideas as your own.

Unethical, taken very seriously

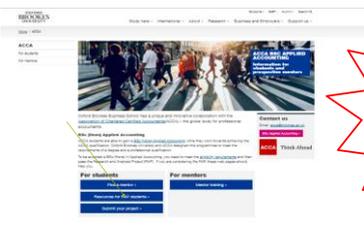
Use text matching software to see if you have used the same words as someone else
 Avoid cut and pasting words from other sources
 Rewrite in your own words (paraphrase)



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Useful video here

Information Pack – page 30
 Explains more about academic integrity and referencing

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THANK YOU

FOR FURTHER INFORMATION CONTACT

acca@brookes.ac.uk