

Suggested structure for OBU Research Report: using secondary data collection

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We are often asked what the Research Report should look like, or for previous examples of Research Reports. There is no prescribed structure, and the markers are not expecting a particular format. You do however need to meet the assessment criteria and so certain information is expected. This will depend on whether you are using primary or secondary data.

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.

This material has been produced to support students it must not be copied and pasted into a RAP.

- 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.