

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 below. 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 business models, in addition to accountancy concepts such as ratio analysis. The models are there to provide a framework to support your evaluation.

Research Report topics

- 1) Analyse and evaluate the impact on the business and financial performance of an organization of an aspect of an organisation's performance management system.

Areas that could be considered include:

- Budgetary control systems
- Costing techniques
- Environmental performance management

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) Analyse and evaluate the impact on the financial performance of an organisation of a recent change imposed by the regulatory environment.

The change could be the result of

- Legislation
- Industry sector regulation
- Taxation policy
- Accounting standards

A recent change is one that has been introduced in the last three years.

Publicly available information could be used.

Your evaluation must consider the financial performance without the regulatory change, and the financial performance having applied the change to the same period.

- 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) Analyse and evaluate the effectiveness of key factors that have an impact on employees in an organisation.

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

- 7) Research an organisation that has undergone a major change. Analyse and evaluate whether the change has had a positive impact on business and financial performance.

A major change could be

- A restructuring
- Business combination
- Development of a significant new market or sector

You need to identify the change, and for the development of a significant new market or sector, justify why this is a major change.

You may use internally generated information (permission must be given)

Publicly available information could be used.

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) Analyse and evaluate the management of change within a specific area of the organisation resulting from a strategic decision.

Areas of the organisation could include

- Human resource management / employee engagement
- Sustainability initiatives
- Technological developments

Access to internally generated information is essential

Primary data collection may enable you to evaluate the impact

10) Analyse and evaluate the use of non-financial metric in the management of the performance of an organisation.

Areas that could be considered

- Sustainability management
- Environmental performance management
- Risk management

Publicly available information could be used

Internally generated information could be used

Primary data collection may help your evaluation

If you use only publicly available information you must use a suitable comparator organisation

You must explain the approach (primary or secondary data collection) you have adopted.

11) Analyse and evaluate 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

12) Analyse and evaluate the effectiveness of an aspect of the control environment **within** an organisation.

Aspects of the control environment may include

- Internal audit function
- Corporate governance
- Risk management

Access to internally generated information is essential (permission must be granted)

Primary data collection may enable you to evaluate the impact

13) Research an organisation that is recognised as having poor ethical business practices, analyse and evaluate the reasons for the poor ethical business practices and the impact this has on identified stakeholder groups. The poor ethical practice must have become apparent in the last 5 years.

Poor ethical business practice may include

- Fraud
- Creative accounting
- Unethical supply chain management
- Weak corporate governance

Publicly available information must be used.

You must justify your choice of organisation. The poor ethical practice must be publicly recognised. The use of a model / benchmark / framework, and possibly a comparator organisation, will help your evaluation.

- 14) Research an organisation that is recognised as having particularly strong ethical business practices, analyse and evaluate the benefits to identified stakeholder groups.

Publicly available information must be used.

You must justify your choice of organisation. The strong ethical practice must be publicly recognised. The use of a model / benchmark / framework, and possibly a comparator organisation, will help your evaluation.

- 15) Analyse and evaluate the impact on the financial and business performance of the strategy adopted by an organisation in one of the functional areas.

Functional areas include

- Marketing
- Human resource management
- Operations
- Inventory / supply chain management
- Environmental / sustainability

Publicly available information can be used (marketing or environmental / sustainability)

Internally generated information could be used

Primary data collection may help 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.