

Module Guide

Theories & Issues in Accounting & Finance

BAF_7_TIS

Business

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1. MODULE DETAILS

Module Title:	Theories & Issues in Accounting & Finance
Module Level:	7
Module Reference Number:	BAF_7_TIF
Credit Value:	20 credits
Student Study Hours:	200 hours
Contact Hours:	52 hours
Private Study Hours:	148 hours
Pre-requisite Learning (If applicable):	None
Co-requisite Modules (If applicable):	None
Course(s):	MSc Applied Accounting MSc International Accounting and Finance MSc International Finance
Year and Semester	2019-2020 Semester 1
Module Coordinator:	Shashi Kumar
MC Contact Details (Tel, Email, Room)	07583239801; kumars@lsbu.ac.uk ; second floor London South Bank Business School
Teaching Team & Contact Details (If applicable):	
Subject Area:	Business/Accounting, Finance and Economics
Summary of Assessment Method:	This module is assessed through a 3,500 word literature review (not including the bibliography and/or any other appendices) with an accompanying presentation.
External Examiner appointed for module:	Silvie Lee

2. SHORT DESCRIPTION

The purpose of this module is to prepare students for their subsequent studies in the Research Methods & Methodologies and Dissertation modules.

The module introduces you to current development in financial accounting theories including the major approaches to financial management and environmental accounting.

You will practice higher level academic skills including:

- Critically analysing research articles in terms of identifying key findings and evaluating the strengths and weaknesses of the supporting evidence.
- Through synthesis and creativity you will develop techniques to combine the work of several authors into a single coherent literature review based around your own personal research ideas.
- Critically reflecting on your own work whilst studying this module and on how the lessons learned have helped you to improve your subsequent personal performance.

You will also develop essential information searching and written communication skills. You will be required to identify journal articles, on a topic of personal interest, using the University's electronic databases. Your studies will require you to discuss the work of other authors, in English, using your own words. These authors must be acknowledged using the Harvard system of referencing.

3. AIMS OF THE MODULE

This module aims to develop, in students, the basic skills needed for successful completion of the Research Methods and Methodologies and Dissertation modules.

In the context of Accounting and Finance articles you will develop your research skills in critical thinking, creativity and the use of information technology to identify and effectively present information. You will also develop skills in accurate and complete referencing of the work of other authors and of learning

4. LEARNING OUTCOMES

4.1 Knowledge and Understanding

On completion of this module you should be able to:

Critically evaluate the various approaches to accounting theory.

- Appraise significant and current issues in financial reporting and corporate social responsibility.
- Critically assess the impact of accounting information and events on the capital markets.
- Compile a complete and accurate reference list in the Harvard format.
- Explain the meaning of the term plagiarism, how it can arise and how it can be avoided.

Demonstrate an understanding of strategies for:

- Critically evaluating accounting and finance research data.
- Synthesising data from multiple sources.
- Learning through reflection.
- Demonstrate a critical understanding of a chosen topic of personal interest within the field of accounting and finance. This topic may subsequently be developed further as part of your dissertation proposal.

4.2 Intellectual Skills

On completion of this module you should have developed skills in:

- Critical thinking to enable you to evaluate Accounting and Finance research data in terms of:
- Identifying key arguments and findings.
- Evaluating the supporting evidence in terms of its validity, reliability and authenticity.
- Identifying inappropriate conclusions and aspects of bias.
- Recognising ethical situations and evaluating how these have been resolved.
- Synthesis and creativity. You should be able to compare and contrast data from multiple sources and combine it into a single coherent account using your own unique personal framework of ideas.

4.3 Practical Skills

On completion of this module you are expected to be able to use information and communication technology to acquire and present quantitative and qualitative accounting and finance data. This includes being able to make effective use of the University's electronic databases to identify relevant journal articles.

4.4 Transferable Skills

On completion of this module you should have developed skills in:

- Communicating effectively, in writing, critical analyses of accounting and finance literature.
- Expressing the ideas of other authors clearly and coherently in your own words.
- Recognising that skills and knowledge are not static and must be continually updated and enhanced through on-going learning.
- Learning through critical reflection on your own work and experiences.

5. ASSESSMENT OF THE MODULE

This module is assessed through a 3,500 word literature review (not including the bibliography and/or any other appendices) comprising of four journal articles on a specific research problem in accounting or finance area with an accompanying presentation. The presentation carries 20% weight.

The overall pass mark is 50%.

The coursework is to be submitted **on or before Monday 16 December 2019**

6. FEEDBACK

Feedback will be given as soon as possible and will be placed on the module VLE site.

7. INTRODUCTION TO STUDYING THE MODULE

7.1 Overview of the Main Content

The module is designed to help provide students with a critical understanding of the conducting critical literature review for research and to develop their abilities to use a variety of research sources for their chosen specific topic.

7.2 Overview of Types of Classes

LECTURES:

This module will combine the use of lectures to introduce the different topics that you will study together with student activities. A majority of your classroom time will be spent on undertaking learning activities. These may take the form of individual activities, group based activities such as collaborative problem solving or short presentations to other students to obtain constructive feedback on your work.

You will be encouraged to read widely from sources including accounting and finance journals, textbooks, the financial press and relevant internet sites.

Guest speakers from the Accounting and Finance department and from other departments may be invited to give you presentations in order to place a practical emphasis on theoretical knowledge.

SEMINARS:

Seminars, usually of 2 hours are a forum for students to air opinions, clear doubts and crystallize thoughts. Seminars give the Leader an opportunity to determine the extent to which concepts and techniques have been communicated, and consider the adequacy of each student's understanding with a view to taking due action. They are structured to be as inter-active as possible. Seminars will be reinforced by use of the significant material available from the Moodle (Virtual Learning Environment) site set up for the module.

7.3 Importance of Student Self-Managed Learning Time

Student responsibility in the learning and development process will be emphasised. Students are required to undertake directed self-study and prepare solutions/discussions to questions relative to various topic areas. Students will be encouraged to identify for themselves particular problems of difficulty and to use seminar discussions, where appropriate, for the resolution of these. Students must regularly access the Moodle site for this module. They should download the class/lecture material from the Moodle site, and do the recommended reading, before each lecture/class.

Where appropriate, students are also expected to download the relevant seminar questions and study them in advance of each seminar, in order to derive maximum benefit from seminar time. The programme of teaching, learning and assessment gives guidance on the textbook reading required for each week, the purpose of which is to encourage further reading both on and around the topic.

7.4 Employability

This module aims to develop a range of skills that are essential for accounting and finance professionals. The skills developed include English language and communication, information searching, recognising ethical situations, reflecting on your own practices and experiences in a way that enhances your future performance and a deeper appreciation of the importance of lifelong learning to professional people.

8. THE PROGRAMME OF TEACHING, LEARNING AND ASSESSMENT

SEMESTER 2		
WEEK	TOPIC	READING (CORE TEXT)
1	Lecture 1: An introduction to accounting research and research processes	Smith: Ch1. Introduction and Overview
2	Lecture 2: A critical approach to accounting research	Smith: Ch1. Introduction and Overview and Ch4 Theory, Literature and Hypotheses
3	Lecture 3: Approaches to financial and accounting theory: Inductive and deductive theories of accounting, positive accounting theory,	Smith: Ch2. Developing the Research Idea.
4	Lecture 4 Sources of Accounting Theories	Smith: Ch4 Theory, Literature and Hypotheses.
5	Lecture 5: Ethics in Accounting	Smith: Ch4 Research Ethics in Accounting
6	Lecture 6: Role of accounting information in the prediction of corporation failure	Smith: Ch6. Quantitative Data Analysis
7	Lecture 7: The use of statistical models: multiple discriminant analysis	Smith: Ch6. Quantitative Data Analysis
8	Lecture 8; LOGIT and PROBIT regressions to predict corporate failure.	Smith: Ch6. Quantitative Data Analysis
9	Lecture 9: Events studies in accounting and finance: Capital market response to accounting reports and events and the testing of market efficiency.	Lecture Handouts and Relevant Chapter in any Corporate Finance Book
10	Lecture 10 Events studies in accounting and finance: Capital market response to accounting reports and events and the testing of market efficiency	Lecture Handouts and Relevant Chapter in any Corporate Finance Book
11	Presentation of the Literature review	
12	Presentation of the Literature review	

Coursework

This module is assessed through a 3,500 word literature review (not including the bibliography and/or any other appendices) comprising of four journal articles on a specific research problem in accounting or finance area with an accompanying presentation. The presentation carries 20% weight. The overall pass mark is 50%. The literature review must include the Turnitin report.

TURN-IT-IN REPORT

In order to help students achieve sound academic referencing practices and outcomes, increasingly departments in the university have enabled the “**Turn-It-In**” Academic Referencing software to be made available to students. This software is now available to all students, so you **MUST** use it to ensure your referencing is academically sound. Some limited guidance regarding the use of the Turn-It-In facility will be offered.

In all cases students MUST also submit a copy of the “Turn-It-In” report supporting the coursework.

Formative Assessment

In-class questioning and testing during the lecture.

- Evaluation of technical knowledge and understanding, as well as analytical and problem-solving skills, through mini case studies on different topics in the seminars.
- Observation of students' learning and understanding by classroom observation to check on progress and help those who are having difficulties.
- Encouraging students to act as learning resources for one another. When students who have understood explain to those who have not, both parties benefit – the latter often learn in a more relaxed way from their peers, while the former deepen their own understanding through teaching others.

9. STUDENT EVALUATION

The module will incorporate suggestions and amendments based on the assessment made by Course Boards and Module Evaluation Questionnaires in previous years. It will also encourage continuous feedback and interaction both from the students and module coordinator during lectures and seminar sessions. The continuous feedback will reflect on the teaching and learning strategies used by the students, will encourage the development of skills, and will aim to increase the students' motivation and level of achievement.

No issue arose from the last available module evaluation questionnaire.

Students have given good comments about the delivery of the module.

- Shashis lectures were interactive and easy to understand. I've learnt a lot. It's fantastic
- Excellent experience with great teacher. In one word, it is supercalifragilisticexpialidocious. Learning many new aspects of my field. Helpful and very supportive
- Tutor provides a great level of support.
- Good lecturer with experience, very confident.
- I am satisfied with all the things which made me to understand more deeply about the module

10. LEARNING RESOURCES

Reading List

See <https://rl.talis.com/3/lsbu/lists/87C81BB7-CEFD-B276-4426-037FCD5D6A68.html>

a. Core Materials

Latest editions of:

Smith, M, Research Methods in Accounting, SAGE Publications Ltd

Malcolm Smith Brenton Fiedler Bruce Brown Joanne Kestel, (2001), "Structure versus judgement in the audit process: a test of Kinney's classification", Managerial Auditing Journal, Vol. 16 Iss 1 pp. 40 – 49

Saunders, M., P. Lewis, and A. Thornhill Research Methods for Business Student.. Financial Times Prentice Hall.

Watts, Ross L. and Zimmerman, Jerold L., Positive Accounting Theory. Prentice-Hall Inc., 1986.

b. Optional Materials

Cottrell S. Critical Thinking Skills: Developing effective analysis and argument, Palgrave MacMillan New York, New York, USA

Various academic journals, websites and directed reading

Electronic Media

<http://www.lsbu.ac.uk/library/> offers access to databases of finance journals, which students are encouraged to read along with papers like the Financial Times and Wall Street Journal (Europe). Historical financial market data is available on websites such as Yahoo Finance.

Websites

LSBU Moodle – <https://vle.lsbu.ac.uk/login.php>

Moodle

A Moodle site is maintained for this module. Copies of all module materials can be obtained at this site. Copies of seminar answers will be available at the site one week after the relevant seminar.

Additional advice on studying and information on further reading is provided on the Moodle site.

A brief description to LLR services:

Library and Learning Resources (LLR)

Library webpage: <https://libguides.lsbu.ac.uk/subjects> > select your subject guide (e.g. Accounting and Finance). On every subject guide, you can

- search for books and e-books, journal articles and industry reports;
- get help about Harvard referencing and how to avoid plagiarism;
- contact us for training and 1:1 support

Electronic resources are available 24/7 and are accessible from home.

Library support for students:

- You are encouraged to book additional workshops to learn how to find research materials and reference them: MyLSBU > Library > [Events and Workshops](#)
- Visit the drop-in Research Help Desk located on Level 3 Bridge in the Perry Library (open Monday-Friday 11:00-16:00 term time).
- If you would like further help, please contact the Information Skills Librarian at: LLRbus@lsbu.ac.uk.

Students IT support and training

- Students can contact LRC for IT issues such as LSBU account, printing, and accessing wifi network: LLRithelpdesk@lsbu.ac.uk. IT workshops can be booked via MyLSBU > Library > [Events and Workshops](#).
- If you need further help in using a particular software (e.g. Excel or SPSS) or application, please contact IT and Digital Skills Training team: digitalskills@lsbu.ac.uk

Self-learning materials on Lynda.com

LSBU has subscribed to video platform called Lynda.com. It has 4000+ video courses in different business and technology subjects including social media, project management and Excel applications.

How to sign up: go to <https://www.lynda.com/> and click "Sign In". Click 'Sign in with your organization portal', and type **lsbu.ac.uk**. Continue. Follow the steps to enter your LSBU logins.

Other Resources

A great deal of help is available on all academic matters from 'Academic Assistant' at <http://www.blc.lsbu.ac.uk/aa/aa/>

The following web sites (next page) are those of only some of the main accounting and-or auditing firms, professional bodies and educational institutions. They are indicative for these domains only and are not a comprehensive listing of sites. Students will, per the domain of the Master's degree being sought, access comparably appropriate sites.

ACCA: <http://www.acca.co.uk>

AICPA: <http://www.aicpa.com>

American Accounting Association: <http://www.rutgers.edu/Accounting/raw/aaa/aaa.htm>

British Accounting Association: <http://www.bham.ac.uk/BAA>

Canadian Institute of Chartered Accountants: <http://www.cica.ca>

Centre for Social & Environmental Accounting Research: <http://www.st-andrews.ac.uk/management/csear>

European Accounting Association: <http://www.bham.ac.uk>

FASB (US): <http://www.rutgers.edu/Accounting/raw/fasb/fafhtm>

ICAEW: <http://www.icaew-org.uk/institute/>

ICAI: <http://llwww.icaai.ca/>

IIA-Inc. (US): <http://www.rutgers.edu/Accounting/iaa>

IIA (UK): <http://www.iaa.org.uk>

PwC (PricewaterhouseCoopers): <http://www.pwcglobal.com>

SEC (US): <http://www.sec.gov>

Following are some sites relating to research methods, methodologies and techniques. They are likely to be of help to students:

<http://www.hull.ac.uk/lib/onfoskills/dissert.html>

<http://libweb.lancs.ac.uk/studyskills.htm>

<http://www.researchmethodsarena.com/resources/resources.asp>

<http://www.intute.ac.uk/socialsciences/cgi-bin/browse.pl?id=120643>

<http://www.york.ac.uk/services/library/subjects/researchmethods.htm>

<http://www.ejbrm.com/issue-current.htm>

<http://www.lib.gla.ac.uk/researchskills/researchmethods.shtml>

JOURNALS:

Journals are a rich source of theoretical/empirical offerings and it is expected that students will consult them widely when critically appraising a relevant literature and/or refining a suitable dissertation question/topic. The following journals are examples from the domains of Accounting & Finance only. Still, they offer an insight into the standard and quality of journals which, within the relevant domain of the Master's degree being sought, students should consult.

Accounting and Business Research. <http://www.abr-journal.com/>

Accounting, Organizations and Society.
http://www.elsevier.com/wps/find/journaldescription.cws_home/486/description#description

The British Accounting Review.
http://www.elsevier.com/wps/find/journaldescription.cws_home/622801/description#description

Auditing: A Journal of Practice & Theory. <http://aaajournals.org/loi/ajpt>

British Accounting Review. <http://www.journals.elsevier.com/the-british-accounting-review/>

Harvard Business Review <https://hbr.org/>

International Journal of Auditing
<http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291099-1123/issues>

Journal of Accounting Research
<http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291475-679X>

Journal of Business, Finance and Accounting
<http://eu.wiley.com/WileyCDA/WileyTitle/productCd-JBFA.html>

Journal of Corporate Finance <http://www.sciencedirect.com/science/journal/09291199>

Journal of Finance <http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291540-6261>

Journal of Financial Economics [ww.sciencedirect.com/science/journal/0304405X](http://www.sciencedirect.com/science/journal/0304405X)

Journal of International Financial Management and Accounting
<http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291467-646X>

The European Accounting Review <http://www.eaa-online.org/r/default.asp?ild=FGEJIK>

The International Journal of Accounting <http://www.journals.elsevier.com/the-international-journal-of-accounting/>

International Journal of Disclosure and Governance <http://www.palgrave-journals.com/jdg/index.html>

NOTES

Plagiarism means presenting another person's work as your own. Some examples of it are:

1. The inclusion in a student's assignment of more than a single phrase from another person's work without the use of quotation marks and due acknowledgement of the source.
2. The summarising of another's work by simply changing a few words or altering the order of presentation, without proper acknowledgement.
3. The use of the ideas or intellectual data of another person without acknowledgement of the source or the submission or presentation of work as if it were the student's, when in fact they are substantially the ideas or intellectual data of another person.
4. Copying the work of another person (be it a co-student or any other source).

Students are rightly expected to draw upon other people's ideas but in an appropriate manner. Students will certainly use books and journals to assist with their studies and in students may have access to other people's work on computer disk or over a computer network. When undertaking coursework assignments they may legitimately make reference to publication made by others.

However, other people's work must be used in a principled way, with due acknowledgement of authorship. Students, in acknowledgement of the work of others must use a recognised standard and for business students this is the Harvard system of referencing.

The consequences of plagiarism are extremely serious. This should be borne in mind at all times and especially when students are completing their assignments.

In cases of plagiarism and other forms of cheating, University regulations will be strictly applied. Penalties may include failure in the module, without the right to be re-assessed or even termination of studies.

a. Academic Misconduct: Student Codes of Practice 4 (SCP4)

Definitions

SCP4.1 Academic integrity is assured by processes that make sure that all marks awarded are deserved. Undeserved marks can be obtained in various ways which can be broadly divided into poor academic practice, where there is little or no indication of an intention to deceive, and misconduct, where an intention to deceive can be shown.

SCP4.2 Poor academic practice means that there is no intent to deceive but the student's work could nonetheless result in an unfair advantage if there was no reduction in the mark awarded. In such a case the mark would be reduced and the student advised as to the avoidance of any future instance of a similar nature.

SCP4.3 Academic misconduct means any attempt by a student to gain improper advantage in any assessment by infringement of rules for examination candidates or through deception or fraudulent means (such as personation or other exam fraud), or any attempt to assist another student to gain improper advantage. Where proven, academic misconduct will result in a reduction of marks for the work concerned or some other, more severe, penalty.

SCP4.4 Contract cheating occurs when a student arranges for another individual to do their academic work. There is no requirement for that individual to be identified, or for the work to be done for payment. Submission of coursework produced as a result of contract cheating will be regarded as major academic misconduct and will be subject to a severe penalty.

Initial investigation of an alleged breach of academic integrity

SCP4.5 All academic Heads of Department shall nominate a departmental Academic Integrity Coordinator (AIC). All cases of possible breaches of academic integrity should be reported in writing, supported by evidence, to the AIC of the department which is responsible for the module concerned. This report must normally be submitted to the AIC within five working days of the possible breach having been detected.

SCP4.6 The student work which is the subject of the allegation will normally be marked on its merits (i.e. as if there is no allegation against it), according to the established marking criteria and timescale. In a case where the evidence consists of student coursework which is prima facie identical, either wholly or substantively, to previously published work or to the work of another student, or where there is clear evidence of cheating in an examination, the AIC may consider delaying the marking of the work. A decision to delay marking will be made only after consultation with, and the agreement of, the Head of Department (or a fellow Head of Department where the AIC is the Head of Department).

SCP4.7 Where the AIC is involved in delivering the module concerned, the incident will be considered by an AIC from a different department in the same Faculty.

SCP4.8 The AIC will, normally within ten working days of receipt of the allegation of a breach of academic integrity, write to the student to inform him/her of the allegation. This letter will summarise the evidence which supports the allegation and invite the student to provide a response to be received within ten working days of the date of the letter. This letter will also ask the student if s/he wishes to attend a meeting of the academic misconduct panel should such a meeting be necessary in the investigation of the allegation. A student who indicates at this point that s/he does not wish to attend a meeting of the academic misconduct panel, or who gives no indication, and who at a later stage in the investigation expresses the wish to attend will be permitted to do so.

SCP4.9 Within 20 working days of the date of the letter to the student, the AIC will prepare an initial report on the incident taking into account all available evidence; this may include the written statement from the person reporting the incident and the response from the student or students involved. The AIC will consult with the Head of Department (or a fellow Head of Department where the AIC is the Head of Department) before reaching one of the following conclusions:-

- i.) no case to answer;
- ii.) poor academic practice;
- iii.) possible academic misconduct.

SCP4.10 If the initial report concludes that there is no case to answer, all documents to the work will be destroyed. The AIC will write to the student to inform him/her of the outcome of the investigation and to confirm that s/he has been wholly exonerated and that all relevant documents have been destroyed. A wholly anonymous record that the investigation has taken place will be preserved by the University for statistical purposes only.

SCP4.11 If the initial report concludes that the incident is a consequence of poor academic practice or possible academic misconduct, the AIC will consult with the Head of Department (or a fellow Head of Department where the AIC is the Head of Department) to decide, on the basis of the evidence, into which of these categories it falls. If it is decided that the incident is a result of academic misconduct they will also decide if it can be considered a minor incident.

SCP4.12 If the consultation decides that the incident is a result of poor academic practice they will agree a suitable reduction in the mark awarded. If it is agreed that the incident is a result of academic misconduct which can be regarded as minor, or that there is clear evidence of cheating in an examination, they will decide a permissible penalty (see SPC4.20). The AIC will write to the student informing him/her of the reduction in mark or penalty as appropriate and also inform the Course Director and module team of the need to advise the student about suitable academic practice and the avoidance of any future similar allegation.

SCP4.13 In cases of minor academic misconduct, an AIC may impose a penalty of (i), (ii), (iii) or (iv) (see SCP 4.22 below). Where it has been agreed that there is clear evidence of cheating in an examination (see SPC4.12) the AIC may impose a penalty drawn from (i) - (v) below. The penalty for a second or subsequent offence will normally be more severe than for a comparable first offence.

Investigation of an allegation of major academic misconduct

SCP4.14 Where it is concluded that the incident is a result of academic misconduct which cannot be regarded as minor the AIC will immediately send all relevant documents to the Academic Registrar (or his/her nominee). The AIC will also include any necessary information regarding the culture of the subject area and the possible implications of a penalty for the student's status with any relevant PSRB.

SCP4.15 The Academic Registrar (or his/her nominee) will write to the student, normally within ten working days of receipt of the initial report. The letter will include a summary of the evidence, and copies of the initial report and all relevant correspondence. The student will be invited to add to any statement s/he may previously have made (see SPC4.8). If the student has indicated that s/he wishes to attend the meeting at which the allegation will be considered (see SPC4.8) the letter will also include details of the date and time of the meeting. If the student has not indicated that s/he wishes to attend the meeting the panel will consider the case in the absence of the student, taking into account any written statement(s) provided by the student. The student will be required to provide any response within 10 working days of the date of the letter from the Academic Registrar (or his/her nominee), and the meeting at which the case will be considered will normally be held within a further 10 days. Where the academic misconduct panel believes the attendance of the student(s) would assist the resolution of the case it may request the attendance of the student(s) even if they have previously indicated that they do not wish to attend.

SCP4.16 The academic misconduct panel which considers the case will be drawn from a standing panel of senior academic staff who have been trained for this purpose. The academic misconduct panel will consist of a chair, who will be nominated by the Pro Vice Chancellor (Academic) or his/her nominee, and two AICs from departments other than that responsible for the module concerned. The Academic Registrar (or his/her nominee) will attend the meeting to advise the panel as necessary and maintain a record of the proceedings.

SCP4.17 The student may be accompanied by a friend or adviser (e.g. from the Students' Union). The role of the friend or adviser is to support the student, not to speak on his/her behalf.

SCP4.18 The panel will decide one of three outcomes:

- i.) no case to answer;
- ii.) poor academic practice;
- iii.) academic misconduct.

SCP4.19 The consequences of a decision that there is no case to answer shall be as in SPC4.10 above.

SCP4.20 Where the panel concludes that there has been poor academic practice rather than academic misconduct it will agree a suitable reduction in the mark awarded. Where the panel concludes that the student has committed academic misconduct, either minor or major, it will determine a penalty.

SCP4.21 The Academic Registrar (or his/her nominee) will inform the student in writing of the decision and any penalty to be imposed.

Penalties for academic misconduct

SCP4.22 The penalties to be imposed shall be chosen from:

- i.) a formal written warning recorded on the student's academic record;
- ii.) reducing the mark awarded for the component of assessment involved;
- iii.) requiring the component of assessment involved to be redone for a capped mark;
- iv.) failure in the component of assessment with an opportunity for referral;
- v.) failure in the module involved with the possibility of repeating the module (or alternative) for a capped mark;
- vi.) failure in the module involved without the possibility of repeating the module (or alternative) for a capped mark;
- vii.) failure in all modules in the current semester or year, with the possibility of repeating the modules (or alternative) for a capped mark;
- viii.) referral of the case to a Pro Vice-Chancellor for consideration of termination of studies.

SCP4.23 Penalty iii.) is available, at the discretion of the Academic Integrity Coordinator to meet those circumstances where there is more evidence of poor academic practice than a wilful intent to cheat, and the student would benefit from the learning opportunity afforded by a more rapid resubmission of the work. Any opportunity to be referred, implied in Penalties (iv)-(viii) will be subject to the general regulations on progression (Academic Regulations section 5.11- 5.28).

Appeal against a penalty imposed for academic misconduct

SCP4.24 The student will have the right to appeal against the penalty (see SCP3.6).

Withdrawal of awards

SCP4.25 The University reserves the right to withdraw an award if evidence of academic misconduct becomes available only after the conferment of that award.

Student Support

London South Bank University offers many ways to offer you support while you study with us. We appreciate that many factors can impact on student success and so offer a suite of services students can rely on. Services can be accessed at: <http://www.lsbu.ac.uk/student-life/student-services>

For reasons of educational soundness and/or events beyond the control of the lecturer responsible for this module, s/he reserves the right to exceptionally vary and/or modify, the lecture programme to ensure that the module learning outcomes can be fully met.