



JISC

Supporting academic integrity
Approaches and resources for higher education

The Higher Education Academy JISC Academic Integrity Service

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

Secondly, the document highlights the need for regular reconciliation. By comparing the company's internal records with bank statements and other external sources, discrepancies can be identified and corrected promptly. This process helps in detecting errors, fraud, and unauthorized transactions, thereby safeguarding the company's assets.

Thirdly, the document stresses the importance of timely reporting. Financial statements should be prepared and reviewed regularly to provide management with up-to-date information for decision-making. Delayed reporting can lead to outdated data, which may not accurately reflect the current financial position of the company.

Finally, the document discusses the role of internal controls. A robust system of internal controls is essential for preventing and detecting errors and fraud. This includes implementing segregation of duties, requiring proper authorization for transactions, and conducting regular audits. By maintaining strong internal controls, the company can ensure the reliability and accuracy of its financial information.

Oxford Brookes University: developing good practice through academic conduct officers

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In 2001, the Good Practice Guide on plagiarism put forward a case for a holistic, pedagogically driven approach to the issue of deterring students from plagiarism (Carroll and Appleton, 2001). It is a widely cited and circulated resource available at: www.plagiarismadvice.org/resources/good-practice-guide. Here, we look at the challenges we have addressed to make the recommendations a reality in our own institution.

Between 2001 and 2005, the case numbers for students submitting work that was not their own were doubling, year on year. To address this, we wanted to improve the induction process for students, and introduce a system for handling cases that removed the burden from individual lecturers resulting in more consistent penalty decisions. The result was the Academic Conduct Officers (ACOs) system, which has been widely adopted across the UK and internationally. Initially, the system's primary focus was on disciplinary practices and we developed both a consistent procedure and a tariff that matched level of severity with penalties. Establishing shared administrative systems was important and we created templates for student letters, forms for recording cases central and annual reporting mechanisms. The challenge was to keep the systems lean enough to encourage teachers to report cases, but sufficiently robust to respond to the external bodies such as the Office of the Independent Adjudicator.

Since 2005, the emphasis shifted to building on specialist officers' experience of the issues. ACOs are active within their school on pedagogic issues and at University level through the ACO Forum. The Forum meets regularly to share ideas and develop procedures, producing an annual report to the University committee system. The reported data on cases has been crucial in advocating new ways of informing students and assessing their learning.

We have also worked to introduce students to academic regulations and to teach them the necessary skills: Turnitin is being used formatively, the PLATO resource is available for students, and general guidance on referencing systems is now customised for particular schools and used actively with students in their first year.

Evaluation of our efforts has taken many forms, as we have published in local,

UK and international journals (e.g. Davis and Carroll, 2009; Macdonald and Carroll, 2006; Carroll, 2005). We have also conducted student surveys on their reactions to Turnitin use, and worked with the University quality assurance systems to improve practice in departments. However, the issue of student plagiarism continues to need attention. While consistency in managing cases has improved since 2001, there is a need to continue to respond to the diverse needs of our students within the restrictions of resources and conflicting demands on HEIs. There are also new issues that we are addressing including dealing with commissioned essays.

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