



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.

Next, the document outlines the process of reconciling bank statements with the company's records. It stresses the need to identify and explain any discrepancies between the two sets of records. Common reasons for differences include timing of deposits and withdrawals, as well as potential errors in recording or bank processing.

The following section covers the preparation of the income statement. It details how to calculate net income by starting with total revenue and then subtracting all associated costs and expenses. The document provides a clear breakdown of the components that make up each line item, ensuring that the final figure is both accurate and meaningful.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of consistency, accuracy, and thoroughness in all financial reporting. By following these guidelines, the company can ensure that its financial data is reliable and provides a true picture of its financial health.

## Oxford Brookes University: developing good practice through academic conduct officers

Jude Carroll, Oxford Centre for Staff and Learning Development  
Jon Appleton, Academic Registry. Oxford Brookes University

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](http://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.

## References

- Carroll, J. (2005) Handling student plagiarism: moving to mainstream. *Brookes eJournal of learning and Teaching*. 1 (2). Available from: <http://bejlt.brookes.ac.uk/vol1/volume1issue2/perspective/carroll.html> [11 August 2010].
- Carroll, J. and Appleton, J. (2001) *A Good Practice Guide*. Available from: [www.plagiarismadvice.org/resources/good-practice-guide](http://www.plagiarismadvice.org/resources/good-practice-guide) [11 August 2010].
- Carroll, J. and Appleton, J. (2005) Towards consistent penalty decisions for breaches of academic regulations in one UK university. *International Journal for Educational Integrity*. 1(1). Available from: [www.ojs.unisa.edu.au/index.php/IJEI/article/viewFile/15/5](http://www.ojs.unisa.edu.au/index.php/IJEI/article/viewFile/15/5) [11 August 2010].
- Carroll, J. and Seymour, D. (2006) The effect of a penalty tariff on consistent decision-making in cases of student plagiarism. *The proceedings of the 2nd Plagiarism Advisory Service conference*. Available from: [www.plagiarismadvice.org/conference/previous-plagiarism-conferences/2nd-plagiarism-conference-2006](http://www.plagiarismadvice.org/conference/previous-plagiarism-conferences/2nd-plagiarism-conference-2006) [11 August 2010].
- Davis, M. and Carroll, J. (2009) Formative feedback within plagiarism education: Is there a role for text-matching software? *International Journal for Educational Integrity*. 5 (2). Available from: [www.ojs.unisa.edu.au/index.php/IJEI/issue/view/117](http://www.ojs.unisa.edu.au/index.php/IJEI/issue/view/117) [11 August 2010].
- Macdonald, R. and Carroll, J. (2006) Plagiarism—a complex issue requiring a holistic institutional approach. *Assessment & Evaluation in Higher Education*. 31 (2), 233–245.



The Higher Education Academy

[www.heacademy.ac.uk](http://www.heacademy.ac.uk)  
[enquiries@heacademy.ac.uk](mailto:enquiries@heacademy.ac.uk)

The Higher Education Academy  
Innovation Way  
York Science Park  
Heslington  
York YO10 5BR

01904 717500

ISBN 978-1-907207-25-9  
© The Higher Education Academy  
October 2010