

Cheating in exams

The consequences

Every year, a substantial number of registered students are referred to CIMA's conduct team to investigate allegations of cheating. The students whose cases are considered are located in all parts of the world - in recent years this has included the UK, Sri Lanka, Poland and India.

The conduct process is a formal one, and when the conduct team receive information about an allegation of cheating, they will write to the student concerned, carefully setting out a summary of the complaint against them, and inviting their response. When the response has been received and relevant supporting information collected, the papers go to the Investigation Committee for a decision as to whether there is a prima facie case to answer. If so, a student may be invited to agree to a 'consent order' by the Investigation Committee. More serious cases will be referred to the Disciplinary Committee whose role is to decide whether the complaint is upheld and if so, impose a sanction – which could range in severity from admonishment up to cancellation of a student's registration with CIMA.

One common type of complaint made against students is that they have shared confidential information with other students. The disciplinary committees will look at all the circumstances of the case in order to reach a fair and proportionate decision and will take the student's subsequent attitude into account in deciding what sanction is appropriate. For example, in one recent case, the Investigation Committee found a prima facie case of misconduct against a registered student in the UK who had shared confidential information with other individuals by texting information to them after sitting his paper, in breach of the CIMA Exam terms and conditions. The Committee said that this not only constituted a breach of those terms and conditions and the CIMA Non-Disclosure Agreement but also the fundamental principles of Integrity and Professional Behaviour contained in the CIMA Code of Ethics. The Committee found that it was likely the

student would be found guilty of misconduct under the Laws of the Institute; nevertheless, they noted that this was a one off incident from which the student had made no personal gain, he had admitted the allegations and had shown genuine remorse. They invited him to agree to a consent order of severe reprimand and costs of £200.

In a different kind of cheating allegation determined by the Investigation Committee, the registered student had deliberately altered two CIMA candidate attendance receipts to falsely show that she had attended two CIMA examinations which in fact she did not attend. The student offered a full and frank explanation for her conduct – she had been afraid of upsetting her parents by not turning up for the assessments - and shown remorse. Nevertheless, the Committee said, the matter went to integrity and there was a real prospect that she would be found guilty of misconduct under the Laws of the Institute. She agreed by way of consent order to the imposition of the sanction of a reprimand, without further proceedings.

These students might be said to be lucky: their cases ended at the Investigation Committee stage and they have been able to continue with their CIMA studies. In other cases, where the Investigation Committee decide that it isn't appropriate to offer to resolve the case by way of a consent order, and there is a prima facie case of misconduct, they will refer the case to a Disciplinary Committee for a hearing or meeting to determine the complaint. And in the most serious cases, the DC can, and has shown that they will, order the cancellation of a student's registration –bringing that student's CIMA studies to an end.

Cheating using mobile phones is a common theme of cases before the Disciplinary Committee. In one case, the Committee heard, the student was found to have a mobile phone, within reach on his desk and switched on. The phone contained tuition class notes relating to the exam he was then sitting. The rules applicable to that exam required that any personal belongings, including mobile phones, had to be left in the area designated by invigilators



and should not under any circumstances be left near the desk. The rules also provided that possession of a mobile phone or any book, notes or documents was deemed to be an example of contravention of the exam rules.

The Committee decided that the student's registration with CIMA should be cancelled. They concluded that the student's behaviour was a planned and deliberate attempt to gain an unfair advantage and that his behaviour was in breach of the relevant Exam rules and also of the fundamental principles in the Code of Ethics relating to integrity and professional behaviour.

In another case, the Examinations Invigilator noticed that the student was taking photographs of the computer screen with his mobile phone. On investigation, it became apparent that the student had sent a number of photographs of the screen, including individual questions and multiple choice answers, to a friend. The student later admitted taking the photographs and sending them to a friend, saying that he had been trying to get some help from a friend from his phone. The Disciplinary Committee found that this was in breach of the Fundamental Principles of integrity and professional behaviour and in considering what sanction it should impose, noted that the student's conduct was a planned and deliberate attempt to obtain illicit assistance during the exam which as such had a serious impact on the integrity of the exam system and the reputation of the profession of accountancy. The Committee ordered that the student's registration with CIMA be cancelled.

Mobile phones are not the only way that exam candidates attempt to cheat in exams: in another case, a student brought a pen drive with him, containing relevant notes, which he plugged into the PC on which he was completing the exam. The Invigilator discovered this when he found the student had a removable drive window open on the computer, containing the notes. The exam rules prohibited candidates from having any books, notes or documents with them at any time during the exam and the Committee found the student to be in breach of the relevant exam rules and of the fundamental principles relating to integrity and professional behaviour. In reaching its decision on sanction, the Committee noted that the student had admitted his misconduct. Nevertheless, they cancelled his registration, saying that this was the only means of protecting the public and maintaining public confidence in the accountancy profession. Having been found guilty of a deliberate attempt to break its rules in a professional examination, the Committee said it would undermine confidence in CIMA and in the profession if his name were to remain on the register.

These are examples of the kinds of cases which are coming before CIMA's conduct committees – there are more on the cimaglobal.com website, where current published disciplinary decisions are listed. CIMA is committed to upholding the highest ethical and professional standards and to maintaining public confidence in management accounting, and this is reflected in the decisions of the conduct committees who take very seriously the impact on the integrity of the exam system and the reputation of the profession of accountancy.

Chartered Institute of
Management Accountants
The Helicon
One South Place
London
EC2M 2RB
United Kingdom
Tel: +44 (0) 20 8849 2251
cima.contact@cimaglobal.com

aicpa.org
aicpaglobal.com
cgma.org
cimaglobal.com
July 2017