

How to get ahead in your exams and your career

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"I would prefer even to fail with honor than win by cheating" *Sophocles*

Getting great results in your exams is a sure way to further your chances in the career market. Cheating, however, or helping others by leaking or sharing information, is a certain way of jeopardising your future career as a professional accountant.

One of the key aspects of being a professional is upholding a professional Code and for accountants globally one of the fundamental principles of their Code is Integrity: The principle of integrity imposes an obligation on all professional accountants to be straightforward and honest in all professional and business relationships. Integrity also implies fair dealing and truthfulness.

Another is professional behavior

The principle of professional behaviour imposes an obligation on all professional accountants to comply with relevant laws and regulations and avoid any action that the professional accountant knows or should know may discredit the profession. This includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the professional accountant at that time, would be likely to conclude adversely affects the good reputation of the profession.

The Code frames all that you should do in your work as a registered student with CIMA. To help you gain knowledge, ethical dilemmas will feature throughout your exams.

You are required to apply professional judgement and an ethical lens to different scenarios, to show how you would respond as a trusted professional.

As CIMA students, you are obliged to understand the importance of acting ethically. One would think it would go without saying that to act dishonestly when taking exams would be a given. Students are given very clear instructions about exam rules and exam confidentiality. Yet, despite this each year there are a small minority who do try and cheat the system.

Cheating is not an issue that only the occasional CIMA student has been caught out on. Around the world there are reports of crackdowns on students cheating, making global press. During the summer months in 2016, for example, we learned that cheating in national exams for college entrance had become a criminal offence in China, punishable by up to 7 years in prison.

In the US 85 veterinary students faced disciplinary action for figuring out a way for sharing answers on online take-home tests. In Thailand, medical student applicants were found using high-tech gadgets to assist them in cheating and not only have been blacklisted, and banned from any medical practice in the future, but face police charges. And in India, in the state of Bihar which gained worldwide notoriety for scale of cheating in school examination boards, a 17 year old girl was imprisoned, whilst tens of others arrested.



By acting in a dishonest way, cheating students potentially can impact the delivery of exams for themselves and other students. Leaking information, for example could lead to your exam result being voided and undo all your hard work and exam preparation. Those who engage with dishonest and cheating behaviour in order to gain an unfair advantage can do so at a cost to their peers and the CIMA community.

Upholding high standards is critical to CIMA, and any member's long term success. We are proud of having such a high global reputation and will continue to take bold actions to protect the integrity of the exams and ensure that CIMA qualifications are highly respected. This in turn leads to the high recognition of our student's achievement by employers and the public once they pass our Exams en route to full membership. That is why we take any breaches of exam security very seriously and welcome any information that helps us combat cheating.

For those who cheat or breach the Exam regulations, the consequences are more than a failed exam and potentially the abrupt end of an accounting career.

Not only will they be withdrawn from any future exams, they will face the CIMA conduct process resulting in sanctions and also monetary fines. Conduct cases can result in a disciplinary committee hearing, to which the public and press may attend and findings are made public. Once registration is cancelled for misconduct with CIMA, this information can be shared with other professional bodies. Making it unlikely that guilty individuals can proceed with their finance career elsewhere as they will not be welcomed. After all would you trust a cheating accountant?

So ensure that you are very clear on your responsibilities as a future professional accountant and a student with integrity.

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