

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

## EXAMINATION OFFENCES AND DISCIPLINARY MEASURES

### 1. INTRODUCTION

Disciplinary actions as prescribed by the Council of the Institute will be taken against any Candidate found guilty of Examination Malpractice. The identity of such Candidate found guilty of Examination Malpractice, his/her offence and disciplinary action(s) meted to him/her will be published in the Institute's Journal and ICAN News.

The disciplinary actions include:

- (i) Cancellation of results of the affected candidate.
- (ii) Cancellation of the result relating to a specific or particular paper only.
- (iii) Suspension of the affected Candidate from the Institute's examination for some diets.
- (iv) Blacklisting the affected Candidate for life
- (v) De-registration of the affected Candidate as a student.
- (vi) Reporting the affected Candidate to his/her employer.
- (vii) Reporting Candidate to his/her Sponsor
- (viii) Handing over of Candidate to relevant law enforcement agents.
- (ix) Written warning.
- (x) Publishing the identity of the Candidate, the offence committed and disciplinary action(s) in the Institute's journal and ICAN News.

### 2. DETAILS OF OFFENCES AND PENALTIES

The words examination Malpractice, Misconduct or Offence may be used interchangeably.

Examination Offences	Approved Penalties
(1) Taking away of answer scripts.	<p>Candidate:</p> <ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of that particular paper</li> <li>iii. Barred from the examinations for one (1) year</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul> <p>Affected Invigilator:</p> <ul style="list-style-type: none"> <li>v. Barred from participating in the Institute's examination process, if the Candidate signed Submission Sheet without submitting answer script.</li> </ul>
(2) Being rude to the Invigilator(s). *This includes insults, physical attack, or threatening the invigilator(s).	<ul style="list-style-type: none"> <li>i. Written warning (for a first offender)</li> <li>ii. Written warning</li> <li>iii. Barred from the examinations for one (1) year (as a second offender)</li> </ul>

	<p>As a third offender, the penalties are as follows:</p> <ul style="list-style-type: none"> <li>iv. Blacklisting and banning the Candidate from all the Institute's examinations.</li> <li>v. De-registration of the Candidate</li> <li>vi. Cancellation of all the papers of the Candidate for the particular examination</li> <li>vii. Publication of Candidate's identity, offence and disciplinary action in the Institute's Journal and ICAN News.</li> <li>viii. <b>*Report the Candidate to his/her Sponsor, as a first, second or third offender.</b></li> </ul>
(3) Receiving or giving assistance not necessarily relating to the examination without permission.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of result relating to the particular paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(4) Writing another candidate's number in the answer script.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Barred from the examination for one (1) year (as a first or second offender)</li> </ul> <p>As a third offender</p> <ul style="list-style-type: none"> <li>iii. Blacklisting and banning the candidate from all the Institute's examination.</li> <li>iv. De-registration of the candidate</li> <li>v. Cancellation of all the papers of the candidate for the particular examination</li> <li>vi. Publication of candidate's identity, offence and disciplinary action in the Institute's Journal and ICAN News.</li> <li>vii. <b>*Report the Candidate to his/her Sponsor, as a first, second or third offender.</b></li> </ul>
(5) Sitting on another candidate's seat without an Invigilator's permission.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of particular paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(6) Making noise or disturbing other candidates during the examinations.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Barred from continuing the particular paper</li> <li>iii. Cancellation of result relating to the particular paper</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(7) Continuing to write, when the examination has officially been declared over by the Invigilator.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of result relating to the particular paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>

*(8a) Being in possession of any type of wrist watch.	<ul style="list-style-type: none"> <li>i. Barred from continuing the particular paper</li> <li>ii. Written warning</li> <li>iii. Cancellation of result relating to the particular paper</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
*(8b) Being in possession of electronic devices such as mobile phones or any communication aid or programmable calculator, etc. in the examination hall.	<ul style="list-style-type: none"> <li>i. Barred from continuing the particular paper</li> <li>ii. Written warning</li> <li>iii. Cancellation of result relating to the particular paper</li> <li>iv. Barred from the Institute's examinations for one (1) year</li> <li>v. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(9) Being in possession of written materials not necessarily relating to the particular paper in the examination hall.	<ul style="list-style-type: none"> <li>i. Stopped from continuing the particular paper</li> <li>ii. Written warning</li> <li>iii. Cancellation of result relating to the particular paper</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(10) Copying from another candidate without the other candidate's knowledge.	<ul style="list-style-type: none"> <li>i. Barred from continuing the particular paper</li> <li>ii. Written warning</li> <li>iii. Cancellation of result relating to the particular paper</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(11) Leaving the Examination Hall without permission.	<ul style="list-style-type: none"> <li>i. Barred from continuing the paper</li> <li>ii. Cancellation of result relating to the particular paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(12) *Candidate coming more than 30 minutes after commencement of a paper.	<ul style="list-style-type: none"> <li>i. Barred from taking the paper</li> </ul>
(13) Writing of name on answer script.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(14) Writing materials other than examination number (but not relating to the paper) on dockets or question paper.	<ul style="list-style-type: none"> <li>i. Written warning</li> <li>ii. Cancellation of paper</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>

(15) Being in possession of materials relating to the examination in the examination hall.	<ul style="list-style-type: none"> <li>i. Banning the candidate from all the Institute's examinations for <b>*two (2) years.</b></li> <li>ii. Cancellation of all the papers written by the candidate for the particular examination</li> <li>iii. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(16) Reading or copying from prepared scripts, textbooks, tablets, phone, *smart watches etc., during the period of examinations either inside or outside the hall.	<ul style="list-style-type: none"> <li>i. Banning the candidate from all the Institute's examinations for <b>*two (2) years.</b></li> <li>ii. Cancellation of all the papers written by the candidate for the particular examination</li> <li>iii. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(17) Receiving or giving assistance from or to another candidate on matters relating to the paper during the course of the examinations.	<ul style="list-style-type: none"> <li>i. Cancellation of all the papers written by the candidates for the particular examination</li> <li>ii. Barred from the examinations for three (3) years.</li> <li>iii. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
(18) Receiving assistance from Invigilator(s) on matters relating to the Examinations.	<ul style="list-style-type: none"> <li>i. Cancellation of all the papers written by the candidate in the particular examination</li> <li>ii. Barred from the examinations for three (3) years.</li> <li>iii. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>iv. <b>*Report the Candidate to his/her Sponsor.</b></li> <li>v. The Invigilator *shall be barred from participating in the Institute's examination process.</li> <li>vi. Report the invigilator to his or her employer and the Institute's Investigating Panel, if a member of the Institute.</li> </ul>
(19) Presentation of forged certificates /documents for registration in order to qualify to enter/write the examinations.	<ul style="list-style-type: none"> <li>i. Blacklisting and banning the candidate from all the Institute's examinations.</li> <li>ii. De-registration of the candidate i.e. removing the name from the list of Students.</li> <li>iii. Cancellation of all the papers written by the candidate for the particular examination</li> <li>iv. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>v. Reporting of the candidate to his or her employer, Sponsor and Police.</li> </ul>

<p>(20) Substitution of prepared answer scripts.</p>	<ul style="list-style-type: none"> <li>i. Blacklisting and banning the candidate from all the Institute's examinations.</li> <li>ii. De-registration of the candidate i.e. removing the name from the list of Students.</li> <li>iii. Cancellation of all the papers written by the candidate for the particular examination.</li> <li>iv. Publication of candidate's name, offence and disciplinary action in the Institute's journal, ICAN News and all ICAN Media Channels.</li> <li>v. <b>*Report the Candidate to his/her Sponsor.</b></li> </ul>
<p>(21) Impersonation of a candidate.</p>	<p>(a) <u>Candidate impersonated</u></p> <ul style="list-style-type: none"> <li>i. Blacklisting and banning the candidate from all the Institute's examinations.</li> <li>ii. De-registration of the candidate i.e. removing the name from the list of Students.</li> <li>iii. Cancellation of all the papers written by the candidate for the particular examination</li> <li>iv. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>v. Reporting of the candidate to his or her employer, Sponsor *and the Police.</li> </ul> <p>(b) <u>Impersonator</u></p> <ul style="list-style-type: none"> <li>i. Report the impersonator to his/her school, employer, Institute or professional body</li> <li>ii. Hand over the impersonator to the Police for prosecution</li> <li>iii. Publication of impersonator's name and other details in the Institute's journal and ICAN News.</li> </ul> <p>(c) If the Impersonator is an ICAN Student</p> <ul style="list-style-type: none"> <li>i. Blacklisting and banning the Student from all the Institute's examinations.</li> <li>ii. De-registration of the Student i.e. removing the name from the list of Students.</li> <li>iii. Cancellation of all the papers previously passed by the student at all levels of the examination.</li> <li>iv. Publication of student's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>v. Reporting of the student to his or her employer and Sponsor.</li> <li>vi. Handing over of the student to the Police.</li> </ul> <p>(d) If the Impersonator is an ICAN graduate or Member</p>

	<ul style="list-style-type: none"> <li>i. Report ICAN Graduate to Students' Investigating Committee for Professional Misconduct</li> <li>ii. Report ICAN Member to Accountants' Investigating Panel for Professional Misconduct</li> <li>iii. Handing over of the affected Graduate or Member to the Police.</li> </ul>
(22) Bringing to the Examination hall dangerous weapons or acting in such a way as to disrupt the examinations.	<ul style="list-style-type: none"> <li>i. Blacklisting and banning the candidate from all the Institute's examinations.</li> <li>ii. De-registration of the candidate i.e. removing the name from the list of Students.</li> <li>iii. Cancellation of all the papers written by the candidate for the particular examination</li> <li>iv. Publication of candidate's name, offence and disciplinary action in the Institute's journal and ICAN News.</li> <li>v. Report the candidate to his or her employer and Sponsor</li> <li>vi. Handover the candidate to the Police for prosecution.</li> </ul>

**Key:**

\* = Newly introduced clause or word.

Approved by the Council, Institute of Chartered Accountants of Nigeria this 23<sup>rd</sup> Day of December 2024.