

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

EXAMINATION OFFENCES AND DISCIPLINARY MEASURES

DISCIPLINARY MEASURES FOR ATS

1. PREAMBLE

It must be noted that Professional examinations are meant for University and Polytechnic graduates with age, experience and exposure on their side, while ATS programme is designed for undergraduates and secondary school leaving certificate holders with little or no experience in life. Again disciplinary measures are meant to be corrective and reformatory and not to deform or mar the candidates' future. We hereby submit that the disciplinary measures to be meted on ATS candidates be slightly different from those applied to Professional candidates. ATS Committee thus recommends the following penalties for malpractices committed by ATS candidates.

2. DETAILS OF OFFENCES AND PENALTIES

S/N	MALPRACTICE	PENALTIES
(i)	Bringing into the Examination Hall materials relating to the examination.	<ul style="list-style-type: none">➤ Cancellation of that particular paper➤ Suspension for two diets.
(ii)	Reading or copying from prepared scripts textbooks etc, during the period of Examinations either inside or outside the hall.	<ul style="list-style-type: none">➤ As in (i) above
(iii)	Receiving or giving assistance from or to another candidate on matters relating to the paper during the course of the examination.	<ul style="list-style-type: none">➤ As in (i) above
(iv)	Receiving assistance from invigilators on matters relating to the Examinations.	<ul style="list-style-type: none">➤ As in (i) above➤ Invigilators to be referred to the investigating panel.
(v)	Taking away answer scripts.	<ul style="list-style-type: none">➤ Cancellation of that particular paper➤ Cancellation of all the papers of the candidate for the particular examination.➤ The chief invigilator for the centre should be sanctioned➤ Blacklisting and banning the candidates from the Institute's examination.
(vi)	Being rude to the invigilator, <i>including</i> : <ul style="list-style-type: none">➤ Disobedience➤ Beating up invigilator➤ Attempting to beat invigilator➤ Harassing invigilator	<ul style="list-style-type: none">➤ Cancellation of the paper in question➤ Cancellation of all papers➤ Blacklisting and banning the candidates from the Institute's examination.
(vii)	Presentation of forged certificates/documents to enter/write the examinations.	<ul style="list-style-type: none">➤ Blacklisting and banning the candidate from the Institute's examination.
(viii)	Substitution of prepared answer script	<ul style="list-style-type: none">➤ Blacklisting and banning the candidate from the institute's examination
(ix)	Impersonation of Sponsor	<ul style="list-style-type: none">➤ Blacklisting and banning the candidate from the Institute's examination.➤ Cancellation of all papers of the candidates for the particular examination.

		<ul style="list-style-type: none"> ➤ Publication of candidate's identity, offence and disciplinary action in the Institute's journal, ICAN News and Newspapers. ➤ Reporting of candidate to employer and sponsor. ➤ Handling over the man machine (i.e. person sitting for the candidate) to the Police.
(x)	Bringing to the examination hall dangerous weapon or acts in such a way as to disturb the examination.	➤ Cancellation of all the papers candidate barred from continuing the particular examination.
(xi)	Noise making or disturbing other candidates between/during examination.	➤ Candidates to remain standing for between 10 – 20 minutes.
(xii)	Bringing mobile phone into the examination hall.	➤ Barred from continuing the particular paper.
(xii)	Caught making/receiving call in the examination hall.	➤ Barred from continuing the particular paper.
(xiv)	Candidates coming late for more than 30 minutes into examination hall.	➤ The candidates should be prevented from entering the examination hall.
(xv)	Caught cheating while outside or in the entering the toilet.	<ul style="list-style-type: none"> ➤ Candidate should be prevented from the examination hall. ➤ Cancellation of that particular paper.
(xiv)	Leaving the examination hall without permission.	➤ Barred from continuing the examination.

Note:

In each of the cases above, the candidate should be made to give a written explanation(s) of his/her action.

The Institute's decision(s) should equally be communicated to the candidate(s) in writing.