



EXAMINATIONS CODE OF CONDUCT & GUIDELINES

**THE INSTITUTE OF CHARTERED ACCOUNTANTS
(GHANA)**

1. Introduction

1.0 BACKGROUND

The Institute of Chartered Accountants, Ghana (ICAG) was established in 1963 by an Act of Parliament, Act 170. The Institute has over the years been conducting Professional Qualifying Examinations for its students.

Over the past years the Institute has made strides in the review of its examination syllabus and the production of study materials for its students. The Institute in recent times has developed learning materials using BPP Learning Media and Emile Woolf International (EWI) and this has resulted in the upgrading of the quality of materials offered students.

The next area where quality enhancement in the professional qualification is needed is the Institute's examinations.

This document provides the regulations and procedures for ICAG Professional Qualification Examinations. Council Members, Examination Committee members and all members have the right to visit ICAG examination centre at the time examinations are ongoing. Supervisors and Assistant Supervisors and Invigilators are those who participate in the test administration process and have unique roles to perform.

2. Examinations Rules & Regulations

2.0 GENERAL EXAMINATIONS RULES AND REGULATIONS FOR CANDIDATES

The general rules and regulations governing ICAG Professional Qualification Examinations are stated below.

Supervisors, Assistant Supervisors and Invigilators are those who participate in the test administration process and have unique roles to perform. The entire examination are supervised by invigilators and overseen by Supervisors and Assistant Supervisors.

2.1 SUPERVISORS/ASSISTANT SUPERVISORS/INVIGILATORS AND CANDIDATES

The following should be noted:

- i) Strict silence must be observed on entering the examination hall and during the examination.
- ii) Candidates are required to be in attendance at thirty (30) minutes before the commencement of each examination.
- iii) Copies of examination timetable can be found on ICAG website. It is the duty of the candidate to ensure they get copies. The timetable can also be found on the student's portal as part of their authority to sit.
- iv) If it becomes necessary for any changes to be made in the timetables, candidates will be informed accordingly.
- v) Candidates should report at the examinations hall/ room at least 30 minutes before the time indicated on the timetable.
- vi) The candidate should occupy the place assigned to him/her in the examination hall. This will have the Name, Student Registration Number (SRN) and Index number of the students' on the examination tables.
- vii) No candidate shall enter the examination hall/room more than **half-an-hour** after the start of the examination. In exceptional cases the candidate should secure permission from the invigilator who will report the circumstances to the supervisor.
- viii) No candidate will be allowed to leave the examination room permanently until **half-an-hour** after the start of the examination.
- ix) Candidates are to have in their possession their identification cards since these would be checked by the invigilators.
- x) Candidates shall not take books, papers or written information of any kind to the examination hall/room unless they are specifically requested to do so. No scribbling paper or anything that can be passed from one candidate to another is allowed. Rough work and calculations must be done in the answers booklet and then crossed through to show that they are not part of the answers. You should not copy the questions into your answer booklets.
- xi) It shall be the candidates' responsibility to provide for themselves such materials as pen, pencil, eraser, ruler, calculator for the examination. Borrowing of these materials will not be allowed. Candidates are to ensure that they are given the right question paper and other material(s) needed for the examination.

- xii) Candidates are to use their index numbers throughout the examination. Candidates are particularly asked to read the instructions in the question papers before answering the questions. It is most important for candidates' to write their index numbers correctly on all their examination papers.
- xiii) On receipt of answer booklet, candidates should carefully read the instructions on the front cover of the answer booklet and enter their index numbers and other details as required.
- xiv) Candidates may leave the examination room/hall temporarily only with express permission of the invigilator.
- xv) Any candidate leaving an examination room/hall and intending to return shall be accompanied.
- xvi) Mobile phones and similar electronic devices are not allowed in the examination room/hall.
- xvii) Hearing aid: Candidates with hearing disability may with permission of the supervisor, be allowed to bring hearing aid into the Examinations Hall.
- xviii) Candidates would be told by the invigilator(s) when to start answering the questions. Candidates would be allowed 15 minutes reading time.
- xix) No communication whatsoever, between candidates is permitted during the examination. A candidate may attract the attention of the invigilator by raising his/her hand.
- xx) As soon as the "STOP WORK" order is announced, candidates are to stop writing. Candidates should remain seated for their answer booklets to be collected by the invigilator/invigilation assistant before they leave the examination room. Candidates have the personal responsibility for ensuring that their answer booklets are collected by the invigilator/invigilation assistant.
- xxi) At the end of each examination, candidates should ensure that the order in which questions are answered are entered in the space provided on the answer booklet. All used supplementary sheets should be fastened following the last page of the booklets.
- xxii) At the end of each examination, candidates should not take away any used or unused answer booklets or any material supplied for the examination.
- xxiii) Examination question paper will only be allowed to be taken out 30 minutes to the end of the examination.
- xxiv) Tearing question paper or answer booklet during the examination is an offence.
- xxv) Candidates who go contrary, to the spirit and letter of these examination rules and regulations may be dismissed from the examination room/hall and their papers cancelled.

3. Dealing with Cases of Irregularities

3.0 DEFINITION OF TERMS OF EXAMINATIONS IRREGULARITIES

Examination Malpractice: Malpractice is defined as any deliberate act of wrong doing, contrary to the rules of examinations designed to give a candidate an unfair advantage or, to place a candidate at a disadvantage.

Leakage: This means that the content of examination or part of it is disclosed prior to taking the examination.

Impersonation: An individual who is not registered as a candidate takes the place of one that is registered.

External Assistance: Individuals who are not examination candidates giving unauthorized assistance to candidates.

Smuggling of foreign materials: It relates to the introduction of unauthorized materials (e.g. note books, crib notes, charts and answers) into the examination hall. Material is frequently smuggled in shoes, hems and bras or information is written on parts of the body.

Copying: The reproduction of another candidate's work with or without permissions.

Collusion: Unauthorized passing of information between candidates usually by exchanging notes or scripts.

Improper Assignment: Deliberate placing of candidate in centers under the supervising of corrupt officials.

3.1 RULES AND REGULATIONS FOR DEALING WITH CASES OF IRREGULARITIES

All examination malpractices shall be dealt with in accordance with the provisions stipulated under the Criminal Code of 1960, Act 29 and 30, as well as approved internal examination regulations of the Institution. These include:

3.1.1 LEAKAGE

- a) A candidate who is found before or during an examination, to have had fore-knowledge of the contents of any examination paper shall be disqualified from taking that examination paper. The candidates' results if he/she had written previous papers in the examination shall be withheld pending approval for cancellation of the subject by the Council.
- b) Any individual who:
 - i) Before an examination gives an examination paper/related information to any person or
 - ii) Discloses the contents of any examination paper to any person:
 - iii) Commits an offence and shall be handed over to the Police for prosecution.
- c) Where cases of leakage are established at a centre/subject, the entire results of the candidates offering the subject(s) at that centre shall be withheld pending approval for cancellation of the entire results by the Council.
- d) Where a candidate is involved in the leakage of any subject shall have their entire results withheld pending cancellation by the appropriate committee of Council.

3.1.2 IMPERSONATION

- a) Where a person is caught impersonating a candidate, that person shall be handed over to the Police for prosecution. The entire results of the person being impersonated and those of the impersonator, if that person is also a candidate, shall be withheld pending approval for cancellation by Council.
- b) Both the impersonator and the impersonated shall be barred from taking any examination conducted by ICAG for a number of years agreed by Council.
- c) The Council also reserves the right to publish the names of persons so barred in the students' journal.

3.1.3 COLLUSION

- a) Where a candidate is caught during the examination passing notes for help from other candidate(s), receiving or giving assistance, talking with or colluding in any manner with another candidate(s), the entire results of the candidate(s) involved shall be withheld pending the cancellation of his/her/their result(s) for the subject involved by Council.
- b) Where cases of cheating are detected in script(s) and/or otherwise established in one paper, the result of the subject for the candidate(s) involved shall be cancelled by Council.

3.1.4 FOREIGN MATERIAL

- a) Where a candidate is found in the examination hall with notes, textbooks, prepared materials or any other printed materials, the candidate's entire results in the examination shall be withheld pending the cancellation of result of the subject involved by Council.
- b) Where candidate is found with programmable calculator in the examination hall, the entire results of the candidate shall be withheld pending the cancellation of the result of the subject involved by Council.
- c) Where candidate is found with a mobile phone or any other electronic communication device in the examination hall, the entire results of the candidate shall be withheld pending approval for cancellation of his/her entire results by Council.

3.1.5 IRREGULAR ACTIVITIES INSIDE OR OUTSIDE THE EXAMINATION HALL

- a) Where a candidate is apprehended for offence(s) such as those listed below inside or outside the examination hall, the candidate's result in the entire examination shall be withheld pending approval and for cancellation of the entire results by Council.
 - i) Stealing, covering or misappropriating the script(s) of the other candidates
 - ii) Substituting worked scripts during or after examination
 - iii) Seeking or receiving help from non-candidate(s) such as Invigilator(s), Supervisor(s), Teacher(s) or other personalities during the examination.
- b) Where the person giving help is not a candidate for the examination in session but a prospective candidate, he/she shall be barred from taking any examination conducted by Council for a number of years agreed by Council, and will also be reported to the appropriate authority for disciplinary action to be taken against him/her. In addition to the above action, the candidate's entire results shall be withheld pending approval for cancellation by Council.

- c) Where a candidate is apprehended for offence(s) such as those listed below inside or outside the examination hall, the candidate's entire results shall be withheld pending approval for cancellation of the results of the subject by Council.
 - i) Tearing part of the question paper or answer booklet during the examination.
 - ii) Refusing to submit worked scripts to the Supervisor after the examination.
 - iii) Starting to write an examination before commencement of work is officially announced OR continuing to write after official orders have been given for candidates to stop work.
 - iv) Other irregular activities within the immediate precincts of the examination hall before, during or after the examination.

3.1.6 INSULT/ASSAULT ON INVIGILATORS, SUPERVISORS AND ICAG OFFICIALS, BEFORE, DURING AND AFTER EXAMINATION

If it is established that a candidate insults or assaults a supervisor/invigilator in the lawful performance of his/her duties inside or outside the examination hall;

- i) The entire results of the candidates shall be withheld pending approval for cancellation of the result by Council.
- ii) The candidate shall be handed over to the Police for prosecution. In addition, he/she shall be barred from taking any examination conducted by the ICAG for a period not less than two years.

3.1.7 CONTRAVENTION OF INSTRUCTIONS TO CANDIDATES

Where a candidate, in contravention to the instructions to candidates, writes with pencil instead of ink, his/her entire results shall be withheld pending cancellation of his/her results for the subject concerned by Council.

3.1.8 OTHER OFFENCES

- i) Refusal to submit worked script to invigilator after examinations
- ii) Starting to write before official commencement of examination
- iii) Continuing to write, erase or otherwise add to, alter from an examination answer after official orders have been given to stop work

3.1.09 NEW CASES

As new cases arise which are not covered by the above rules, the Council shall take necessary action.

3.1.10 GENERAL SANCTIONS

- i) Warning about consequences of further offences and/or
- ii) Termination/ Withdrawal of registration
- iii) Cancellation of examination paper(s)
- iv) Number of months or years of suspension as agreed by Council
- v) Publication in Students Journal by identification
- vi) Candidates who are found to repeat offences may be barred from the Institute examinations for a period.

3.1.11 OFFENCES BY SUPERVISORS/INVIGILATORS/ ICAG STAFF

Any supervisor or staff who aid students to cheat shall be punished by Council.

3.1.12 REVIEW

These rules shall be subject to review every three (3) years.

4.0 EXAMINATION GUIDELINES

CREDIT SYSTEM

Any pass at any level will be credited to the candidate. All level 3 candidates must register for all their outstanding papers.

WRITING ACROSS LEVELS

Candidates can write papers across levels under the following guidelines:

That, Level 1 candidate with only one paper left can add a maximum of 4 papers in level 2;

That, Level 2 candidate who has only one paper to complete the level (if so desire) can write it together with all level 3 Papers;

That, no candidate can write a level 3 paper if he/she has not written and passed all level 1 papers;

That, no candidate can write a level 3 paper if he/she has more than one paper to write in level 2.

DEFERMENT

Deferment will be accepted two weeks before the date of the first paper. Candidates who register for an examination but do not sit for it at the designated diet can only postpone to the next diet.

LATE ENTRIES

We will accept late entries until one week after the deadline. If you enter after the deadline, you will pay a penalty of GHC 100.00. We will consider very late entry to the exams in exceptional circumstances.

ADMISSION NOTE

You must bring the following documents to the exam centre:

Your Authority to sit (which you must download from the website or private e-mail prior to the exams) and a valid National or CA Student's identification card containing a photograph.