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Academic Integrity Policy

Malpractice and Maladministration

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1. Purpose

The purpose of this policy is to define academic integrity, and to set out the expectations and arrangements for the prevention, detection, and management of misconduct (known as maladministration and malpractice). This policy covers the development, delivery, and awarding of ICAS assessments, including pre-released assessment materials, coursework, mock and final assessments, and also relevant practical experience submissions.

To protect the integrity of assessments and to be fair to all, allegations of misconduct (malpractice and maladministration) will be investigated and as such this policy sets out the sanctions that will be applied for cases of alleged misconduct.

Where appropriate, the policy also includes references to the use of generative artificial intelligence (AI) in assessment.

2. Scope

This policy applies to;

- students involved in taking assessments (including pre-released assessment materials, coursework, mock and final assessments).
- students submitting relevant practical experience logbooks, including summaries of continuing professional development, where applicable.
- ICAS employees, contracted persons (both paid and voluntary roles) and third-party representatives involved in the development, delivery and awarding of ICAS assessments.

The term 'student' is applicable to anyone completing an ICAS qualification. Pathways include, but are not limited to:

- School leaver or Graduate (including integrated training contract and industrial placements).
- Level 7 Accountancy/Taxation Professional Apprenticeship.
- RGU Graduate Apprenticeship.
- Continuing CA Student.
- CA/CTA Joint Programme.
- Special entrant

Ultimately ICAS expects all persons involved in the delivery, development, and awarding of ICAS assessments to be informed and vigilant to possible instances of academic misconduct. Collectively we must work together to ensure that the designation of CA nor the reputation of ICAS is not undermined.

3. What is Academic Integrity?

Academic integrity is a guiding principle and a choice to act in a responsible and ethical way.

Assessment results and relevant practical experience submissions cannot be fair if some students have cheated to gain an unfair advantage (disadvantage for others). It is expected that students act honestly and do not cheat.

Assessment results cannot be fair if the people involved in the design, development and administration of the assessment have acted in such a way to compromise the integrity of the assessment or assessment result(s).

In addition to this policy, all students are bound by ICAS' Rules, including any Regulation which imposes a duty on a student and the ICAS Code of Ethics.

All students and ICAS academic staff are responsible for ensuring that they understand the principles of academic integrity and behave accordingly, and for ensuring that their behaviour does not constitute, or facilitate, academic misconduct.

If a third party is suspected of assisting misconduct, or there has been failure to report suspicion of malpractice taking place, ICAS reserves the right to investigate further and apply appropriate action (see section 9).

ICAS' Code of Ethics is an overarching code for all ICAS Members, and it is expected that all Members and students act in a responsible way. Tutors, writers, examiners, markers, and moderators are either Members of ICAS or are qualified to the equivalent level in accountancy with professional bodies that have the same fundamental principles as contained in the ICAS Code of Ethics. Acts of academic misconduct that constitute a breach of the Code are dealt with in accordance with ICAS processes.

4. Definitions

For this policy, the following definitions apply:

"Malpractice" is a term that describes any act, omission, or practice that breaches the ICAS Assessment Terms & Conditions or otherwise compromises the integrity of the assessment results or relevant practical experience submission in any way. Malpractice is usually the act of a student cheating to gain an unfair advantage, but it can also apply to ICAS employees, contractors, third-party representatives, and Authorised Training Offices if they provide improper assistance to students to gain an unfair advantage e.g., divulging the content of assessments before the assessment is administered by ICAS or the approval of incorrect relevant practical experience submissions.

"Maladministration" is a term that describes any procedural neglect/error that results in failure to follow processes which jeopardises ICAS' ability to issue a valid and reliable assessment result or confirmation of relevant practical experience. Maladministration is usually the act of ICAS employees, contractors, and third-party representatives, but it can also apply to students who fail to follow the published processes outlined in the ICAS Terms & Conditions and Authorised Training Offices if they do not follow the published processes outlined in the ICAS Education Regulations, associated support documents and Employers guide to the relevant practical experience logbook.

5. Examples of Malpractice

Cases of suspected malpractice can be highlighted through multiple channels, including, but not limited to; invigilators, markers, moderators, whistle-blowers, identification through software such as plagiarism detection software, review of remote invigilation videos, and through information from social media channels.

Examples of malpractice in assessment (including pre-released assessment materials, coursework, mock and final assessments, and relevant practical experience submissions) include (but are not limited to):

5.1 Plagiarism

The act of students taking another person's intellectual effort and presenting it as one's own work.

Examples of plagiarism include (but are not limited to):

- a. Extracts from another person's work, published or unpublished, without using quotation marks, and/or acknowledgement of the source, presenting it as one's own work.
- b. Extracts from someone else's AI generated work or answers without acknowledgement, presenting it as one's own work.
- c. Copying or using the work of other students (past or present).
- d. Purchasing content or downloading content from the internet to submit as your own work, including any tools driven by AI technology.

- e. Dishonestly presenting another student's results from research, interviews, observations as one's own work, whatever the medium.
- f. Dishonestly presenting another student's claims of competence from relevant practical experience as one's own work whatever the medium.
- g. Using generative AI in the production of course work without clearly referencing the source, presenting it as one's own work.
- h. Replicating the ICAS marking solution when sitting mock assessments (taking ICAS intellectual property and presenting it as one's own work).

Where appropriate, ICAS uses software to check assessment responses for plagiarism. If plagiarism is detected, then each case is investigated, and the appropriate action taken (see section 9).

5.2 Cheating

The act of students gaining an unfair advantage in an assessment situation. Examples of cheating include (but are not limited to):

- a. Getting someone else to assist in the answering of the assessment question.
- b. Using unauthorised aids during an assessment.
- c. Communicating or attempting to communicate with another person to assist in the answering of the Assessment tasks.
- d. Contract cheating: paying someone else to prepare coursework or sit any assessment on your behalf, including the use of any language processing tools which are driven by AI technology.
- e. Impersonation: pretending to be someone else or arranging for someone to take your place in any assessment situation.
- f. Falsification of data or results: falsification of records to claim competence e.g., completion of the gateway requirements in apprenticeships or falsification of relevant practical experience submissions and reflective statements.
- g. Tampering with the remote invigilation software to avoid the assessment situation being recorded.
- h. Any other activities that seek to gain an unfair advantage, such as turning off the camera that is required to be on for remote invigilation.
- i. Gaining additional time: either by continuing to write assessment responses after the assessment time has ended, starting the assessment before the scheduled start time, or failing to take any mandatory breaks during the assessment (e.g., gaining an advantage over others who stopped writing at the end of the assessment time, started at the correct time or adhered to the mandatory breaks).
- j. Fabricating issues to gain an advantage over others (e.g., falsely seeking consideration for technical issues that did not happen).
- k. Accessing the internet or other prohibited sources during a final assessment. This includes the use of generative AI software or tools which are not permitted and also collusion via the use of shared folders or shared backup folders during an assessment.
- l. Intentionally manipulating or sharing AI generated responses or information during assessment to gain an unfair advantage.
- m. Using or replicating the ICAS marking solution when sitting mock assessments.

Where appropriate, ICAS monitors the remote proctoring videos for cases of suspected malpractice. Making a knowingly false or reckless declaration of having met the remote proctoring requirements, is an act of malpractice.

5.3 Breach of the ICAS Assessment Terms & Conditions

For example, a deliberate failure or a recklessness to abide by the instructions for invigilation as set out in the Assessment Terms and Conditions and associated supporting policies and guidance.

5.4 Behaving in a manner to undermine the integrity of the assessments

For example, making inappropriate or offensive verbal or written comments in an assessment response.

5.5 A breach of security of assessment content and marking guidance

For example, theft of assessment materials.

5.6 A breach of confidentiality (a failure to maintain confidentiality)

For example, disclosing the name of a firm or line manager in an assessment response.

5.7 Deception

For example, inappropriately adjusting the assessment decisions by any person involved in the preparation of assessment results.

5.8 Excessive direction or improper assistance given to a student

Excessive direction or improper assistance given to a student e.g., allowing reasonable adjustments or special considerations over and above the permitted policy, or divulging the content of assessments before the assessment is administered by ICAS.

5.9 Failure to declare authenticity on submissions

By submitting an assessment/logbook/coursework, students are declaring that the work that they are submitting is their own and final submission. Making a false or reckless declaration of authenticity is an act of malpractice.

5.10 Failure to declare a conflict of interest

ICAS requires ICAS employees, contracted personnel, and third-party representatives, to declare any professional or personal interest that may conflict with their roles in developing, delivering, and awarding of ICAS assessments. A failure to disclose a conflict of interest is an act of malpractice.

6. Artificial Intelligence (AI) misuse

Most of your assessments will be invigilated, allowing only permitted materials and no internet access. AI tools are not allowed during these assessments.

Coursework is not invigilated, however you must ensure that any submitted coursework and other assessments not conducted under invigilated conditions, are your own work. This requires that the final product be in your own words and not copied or paraphrased from another source such as an AI tool, and that the content reflects your independent efforts and thinking.

While AI may become an established tool at the workplace, for the purposes of demonstrating knowledge, understanding and skills for the CA qualification, it's important for students' progression that you do not rely on tools such as AI. You should develop the knowledge, skills and understanding of the subjects that you are studying. This includes demonstrating your performance in relation to the assessment objectives for the subject relevant to the question/s or other tasks that you have been set.

Students who misuse AI, such that the work they submit for assessment is not their own, will have committed malpractice.

Examples of AI misuse include, but are not limited to, the following:

- Copying or paraphrasing sections of AI-generated content so that the work submitted for assessment is no longer the student's own.
- Copying or paraphrasing whole responses of AI-generated content.
- Using AI to complete parts of the assessment so that the work does not reflect the student's own work, analysis, evaluation or calculations.
- Failing to acknowledge use of AI tools when they have been used as a source of information.
- Incomplete or poor acknowledgement of AI tools.
- Submitting work with intentionally incomplete or misleading references or bibliographies. For example, it would be unacceptable to simply reference 'AI' or 'ChatGPT', just as it would be unacceptable to state 'Google' rather than the specific website and webpages which have been consulted.

Where ICAS have doubts about the authenticity of student work submitted for assessment (for example, they suspect that parts of it have been generated by AI but this has not been acknowledged), it will be investigated and appropriate action taken, in accordance with section 10 of this policy.

7. Maladministration

Maladministration is a term that describes any procedural neglect that results in failure to follow processes which jeopardises ICAS' ability to issue a valid and reliable assessment result or confirmation of relevant practical experience. Examples of maladministration include (but are not limited to):

For students:

- Failure to present the correct personal identification.
- Failure to start the remote invigilation video recording at the start of an assessment.
- Failure to ensure the administration of the remote invigilation video recording throughout the duration of the assessment or failure to follow the invigilators instructions during in centre assessments.
- Failure to submit the correct assessment.
- Failure to submit in the correct format.
- Failure to classify relevant practical experience under the correct category.
- Missing the deadline or failing to submit an assessment at the end of the assessment deadline.

For ICAS employees, contracted personnel, third-party representatives:

- persistent failure to adhere to ICAS processes and deadlines.
- persistent data entry errors.
- failure to keep auditable records.
- failure to comply with the ICAS Data Retention Policy.

For Authorised Training Offices including Training Principals, Counselling Members and Reviewers:

- Failure to obtain appropriate assurance that relevant practical experience or competencies submitted as achieved are a true reflection of a student's employment activity.

8. Prevention of Misconduct (malpractice and maladministration)

ICAS strives to take all reasonable steps to educate and prevent the occurrence of misconduct in the development, delivery, and award of ICAS assessments including pre-released assessment materials, coursework, mock and final assessments, and relevant practical experience submissions.

For students:

- a. ICAS supplies a copy of the ICAS Assessment Terms and Conditions to all students via the Advantage platform. The Academic Integrity Policy forms part of the Assessment Terms and Conditions.
- b. ICAS supplies an infographic on 'Collusion and Collaboration' that is made available to all students completing coursework (e.g., the Data Risk and Technology coursework).
- c. ICAS includes an academic integrity statement on the front cover of assessments to reinforce expectations and sanctions.
- d. By submitting an assessment or a claim of relevant practical experience, students are confirming that the work is their own.
- e. ICAS takes all reasonable steps to prevent malpractice and maladministration through effective communication and guidance.
- f. Students are required to complete the academic integrity module before they commence their CA qualification.

For Authorised Training Offices including Training Principals, Counselling Members and Reviewers:

ICAS publishes guidance on relevant practical experience and the responsibilities of those involved in the monitoring of relevant practical experience, including responsibilities around academic integrity.

For markers/moderators and other contracted roles in assessment (both paid and voluntary roles):

ICAS includes the Academic Integrity Policy and Conflict of Interest Policy in the contracting process.

Conflicts of interest are monitored – please refer to the Conflict of Interest Policy.

For staff:

ICAS includes the Academic Integrity Policy in the induction programme for relevant new employees.

9. Detection of Misconduct

To protect the integrity of the CA qualification and to be fair to all students, all allegations of, or evidence of, malpractice and maladministration are investigated. Cases of suspected malpractice can be highlighted through multiple channels, including, but not limited to; invigilators, markers, moderators, whistle-blowers, identification through software such as plagiarism detection software, live remote invigilation, review of remote invigilation videos, and through information from social media channels.

9.1 Marking assessments:

Markers are required to remain vigilant whilst marking scripts for indicators of academic misconduct. Attempting intentionally to manipulate a result that does not reflect the Learner's actual performance in an assessment is an offence and will be dealt with in accordance with ICAS procedures.

During the marking process if a marker suspects misconduct, then they must refer the case to the relevant Assessment Design and Outcomes Manager. If an alternative escalation route is required the Director of Quality & Standards should be notified.

9.2 Invigilation (live and remote)

For 'in centre' assessments invigilators will monitor students throughout the assessment and will report any details of suspected misconduct via an Invigilator Report. This report will then be submitted to ICAS for further review.

For remote assessments, ICAS monitors final assessments through screen share footage and remote proctoring videos for cases of suspected malpractice. Making a knowingly false or reckless declaration of meeting the screen share and/or remote proctoring requirements is an act of academic misconduct.

Potential malpractice identified during remote proctoring could include but is not limited to:

- a. Insufficient footage such as when there is failure to start the remote proctoring video recording at the start of an assessment and/or failure to ensure the administration of the remote proctoring video recording throughout the duration of the assessment.
- b. Tampering with the remote proctoring software to avoid the assessment situation being recorded.
- c. Insufficient screen share footage.
- d. Any other activities that seek to gain an unfair advantage, such as turning off the camera that is required to be on for remote invigilation.
- e. Use of multiple devices.

- f. Assessment time overrun.
- g. Inadequate room scans.
- h. Sharing the private assessment environment with another student.
- i. Breach of assessment terms and conditions.
- j. Contact with another unauthorised person during the assessment.
- k. Access to the internet (note: some ICAS final assessments are open book and access to the internet or the use of generative AI tools during the open book final assessment is forbidden).
- l. Inappropriate assessment venue i.e., public library or café.

9.3 Plagiarism detection software

ICAS uses plagiarism detection software to scan for any potential instances of plagiarism in final assessments and coursework.

Response files are checked against the following:

- a. Current and archived internet including online Periodicals, journals, and publications.
- b. All content within the ICAS student paper repository (i.e., all previous mock and final submissions).
- c. Cross references to ICAS content (searchable notes and content online).
- d. All content from the current assessment diet submissions.
- e. All content within the repository (i.e., non ICAS response files which are shared to the central repository).

9.4 General suspicion of misconduct

In addition to the measures outlined above, other circumstances that lead to a suspicion of misconduct should be immediately escalated to the contract manager (for contractors and third-party representatives), or the Quality Assurance and Regulations Manager.

If an alternative escalation route is required then a member of the Learning & Market Development Leadership Team will be notified, usually the Director of Quality & Standards.

10. Outcomes (sanctions)

The Academic Integrity and Appeals Advisory Panel preside over cases. The panel will scrutinise a range of evidence including, but not limited to, the video footage outcomes, the interview notes with the student, scripts (where relevant). Penalties are then issued according to precedent and the setting of new precedents in accordance with the procedures.

Actions taken will be applied proportionately i.e., they will reflect the seriousness of the case and the impact of it.

For students:

Examples of outcomes that could be taken include (but are not limited to):

- The assessment result is released with no further action taken.
- The assessment result is released with formal written feedback.
- The assessment result is released with formal written feedback and a marking penalty applied.
- The assessment result is withheld pending further investigation.
- The assessment result is declared a 'void' and not counted as an attempt.
- The assessment result is declared a 'void' and counted as an attempt.
- The assessment result is set to 'zero' fail (misconduct) and counted as an attempt.

If circumstances arise where there is insufficient evidence to ratify an assessment result, then it is likely that the attempt will be considered a 'void,' or where there is evidence of malpractice, the assessment result is set to a 'zero' (fail) and counted as an attempt.

If misconduct is discovered after the issue of results, then, subject to the findings, assessment results may be withdrawn and nullified.

In the most severe cases students who may have breached ICAS' Assessment Terms and Conditions, or otherwise acted unethically, may find themselves referred to the ICAS Investigation Team to consider a possible liability to disciplinary action under the ICAS rules. This could culminate in a hearing before a discipline tribunal, which could declare that an individual is unfit to continue in membership and could cancel their training contract and/or be subject to a fine.

For contracted roles (both paid and voluntary roles):

Tutors, writers, examiners, markers, moderators, contractors, and third-party representatives are bound by contractual terms and conditions to act in a responsible way and to maintain confidentiality. Whether they are members of ICAS or an equivalent professional body we apply the same fundamental principles as ICAS' Code of Ethics. A breach of the respective terms and conditions will be dealt with in accordance with the terms.

For ICAS employees:

Staff are bound by contractual terms and conditions to act in a responsible way and to maintain confidentiality.

Confirmed cases of malpractice and maladministration may result in:

- For ICAS employees – further action in accordance with the ICAS Disciplinary Policy.
- For contracted personnel (both paid and voluntary roles) – termination of contract.
- For third party representatives – further action in accordance with the terms and conditions.
- For CA Members (who are also employees, contracted personnel, or representatives of an Authorised Training Office and or Counselling Member) – may find themselves liable to disciplinary action under the ICAS Rules and shall be referred to the ICAS Investigation Team. This could culminate in a hearing before a discipline tribunal, which could declare that an individual is unfit to continue as a CA Member.

ICAS reserves the right to report incidents to the relevant regulatory authority or professional body and maintain records of cases in line with the ICAS Data Retention Policy.

11. Appeal

For students there is the right of appeal against malpractice and maladministration decisions. Please see the published ICAS Appeals Policy.

For ICAS employees, contractors (both paid and voluntary roles), and third-party representatives, please refer to the relevant contractual terms and conditions.

12. Continuous Improvement

ICAS will review the outcomes of misconduct cases, and any scenarios that result in new precedents, to identify improvements to ICAS policies, processes, communication, and training. This policy will be reviewed on an annual basis



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