



CA PROGRAM

Candidate Academic Integrity Policy and Procedure

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POLICY STATEMENT

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to promoting and safeguarding a culture of academic integrity and to minimising instances of academic dishonesty and other forms of academic misconduct. CA ANZ is also committed to providing a learning and teaching environment that supports candidates enrolled in current and future Higher Education qualifications awarded by CA ANZ to understand what academic integrity means in practice to enable them to behave accordingly. At CA ANZ the approach to academic integrity is based on six fundamental values: honesty, trust, fairness, respect, responsibility, and courage¹. This document sets out the expectations of CA ANZ regarding academic integrity and outlines the process for dealing with allegations of academic misconduct.

POLICY INTENT

The purpose of this document is to set out CA ANZ's commitment to academic integrity and to document CA ANZ's:

- principles and commitments that promote academic integrity and mitigate foreseeable risks to academic integrity among candidates;
- approach to responding to allegations of academic misconduct; and
- lines of responsibility for ensuring the policy and procedures herein are implemented consistently.

POLICY

1. SCOPE

When is this document relevant?

- 1.1 This document applies to all academic integrity and academic misconduct matters pertaining to candidates of the CA ANZ Graduate Diploma of Chartered Accounting (**GradDipCA**) qualification, which forms the academic component in CA ANZ's CA Program, and any other higher education qualification awarded by CA ANZ.
- 1.2 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules
- 1.3 **Academic integrity** refers to the ethical standards that underpin all aspects of academic work and ensure its authenticity, validity and credibility, and to actions in relation to learning and assessment that are aligned with values of honesty, trust, fairness, respect, responsibility, and courage.
- 1.4 **Academic misconduct** includes all breaches of the standards and conventions of academic integrity, including plagiarism, cheating, contract cheating, assisting others to cheat, and other

¹ International Centre for Academic Integrity, (2014). The Fundamental Values of Academic Integrity 2nd Edition.

forms of academic misconduct by which a candidate:

- (a) seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person is not entitled; and/or
- (b) improperly disadvantages any other candidate.

Who is covered by this policy?

- 1.5 This policy applies to all candidates of the Graduate Diploma of Chartered Accounting (**GradDipCA**) qualification, which forms the academic component in CA ANZ's CA Program, and any other higher education qualification awarded by CA ANZ.
- 1.6 This document applies to all CA ANZ staff in relation to the promotion of academic integrity and to the detection of, and dealing with, academic misconduct by candidates. It also applies to all candidates enrolled in current and future Higher Education qualifications awarded by CA ANZ.
- 1.7 This document applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.
- 1.8 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.9 This document does not apply to non-academic misconduct matters which are managed in accordance with CA ANZ's CA Program Code of Conduct.
- 1.10 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

2. POLICY

2.1 Principles of Academic integrity

CA ANZ is committed to promoting academic integrity and views it as essential to the ongoing viability of the organisation's academic community that includes candidates, CA ANZ teaching staff, and academic leaders.

The following principles form the foundation for the policy and procedures herein.

- CA ANZ is committed to promoting and safeguarding academic integrity, honesty, and ethical scholarship among candidates.
- CA ANZ is committed to the principles set out in the ethical codes for Australian and New Zealand accounting professionals where the fundamental principles in both codes are:
 - Integrity**, embodied by honesty and straightforwardness in professional and business relationships.
 - Objectivity**, enacted by avoiding bias that may impact judgement and decision making.
 - Professional competence and due care**, indicated by maintaining professional knowledge and skill at the standard expected by a member of the public when seeking professional advice, or the standard of work and output by an employer. This includes keeping up to date with current trends and technical standards
 - Confidentiality**, shown through respect for the rights of clients and employers to have personal details and information kept secure, private and confidential.
 - Professional behaviour**, that requires compliance with relevant laws and regulations and behaviour that does not bring the individual, businesses, employers or the profession into disrepute.Both codes mirror the standard expected of an accounting professional in Public Practice and Business.
- CA ANZ's approach to academic integrity is based on the fundamental values of academic integrity articulated by the International Centre for Academic Integrity, where academic

integrity is understood to be underpinned by a commitment, even in the face of adversity, to six fundamental values from which flow behaviour consistent with academic integrity. At CA ANZ these six values are embodied as described below.

Honesty: At CA ANZ honesty is fundamental to all aspects of academic operations, including teaching, learning, assessment, research, and service. Accordingly, CA ANZ has established the policies and procedures herein for dealing with breaches of academic honesty and for establishing a culture where academic misconduct and other dishonest behaviours are unacceptable.

Trust: CA ANZ aims to foster a climate of trust to encourage and support freedom of scholarly inquiry and quality teaching, learning and assessment practices. CA ANZ expects academic and teaching staff to create a climate of trust by administering their subjects² and courses with integrity, honesty, respect and fairness and for candidates to prove themselves worthy of such trust.

Fairness: CA ANZ has established clear and transparent policies and guidelines to support fairness in the interactions of academic and teaching staff and candidates, especially in relation to assessment. Academic and teaching staff are required to demonstrate fairness in all dealings with candidates, especially by communicating expectations clearly, responding to dishonesty in accordance with CA ANZ policy, and assessing candidate work based on clear and transparent criteria. Candidates are required to demonstrate fairness in all their dealings with academic and teaching staff and other candidates especially by completing their work honestly, both in individual and team tasks, and acknowledging borrowed work appropriately.

Respect: CA ANZ values the interactive, cooperative and participatory nature of learning and scholarship and recognises the need to respect and consider diverse opinions and ideas. Academic and teaching staff are required to demonstrate respect in all their dealings with candidates, especially by (a) avoiding the development of intimate personal relationships with candidates; (b) taking candidates' ideas seriously and providing constructive, honest feedback on assessments; and (c) by extending professional courtesy to colleagues, acknowledging the intellectual contributions of colleagues, and by properly citing sources used in teaching materials. Candidates are required to demonstrate respect in all their dealings with academic and teaching staff and other candidates, especially by avoiding disruption in interactive teaching activities and rudeness to others.

Responsibility: CA ANZ accepts responsibility for ensuring the principles of academic integrity are upheld. CA ANZ expects academic and teaching staff and candidates to accept responsibility for safeguarding the integrity of its scholarship, teaching and, if relevant, research by demonstrating high standards of academic integrity and enacting established procedures to hold others accountable if they fail to uphold the values of the group.

Courage: Courage is required for learners to commit to the quality of their education by holding themselves and their fellow learners to the highest standards of academic integrity. This sometimes means the courage to challenge the actions of others and to take specific actions to ensure that academic integrity is upheld.

- 2.2 Academic misconduct by candidates of CA ANZ's higher education awarded qualifications in any form is unacceptable and in breach of the policy and procedures herein, and of CA ANZ's CA Program's Candidate Code of Conduct. Academic misconduct will be dealt with as set-out herein.
- 2.3 All candidates and CA ANZ 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.

2 The term "subject" has the same meaning as "module", "unit" and "unit of study"

- 2.4 The expectations regarding academic integrity of candidates at CA ANZ is high. This is because candidates are:
- (a) provisional members of CA ANZ required to practice in accordance with standards and behaviours set out in the Chartered Accountants CA Program's Candidate Code of Conduct³ which are consistent with the academic integrity expectations set out herein; and
 - (b) because candidates are enrolled in a postgraduate qualification, where it is assumed that they are experienced with academic integrity principles and processes from the higher education providers where they completed their undergraduate qualifications.
- 2.5 CA ANZ undertakes that it will be vigilant in detecting academic misconduct and ensuring that allegations of academic misconduct are dealt with according to the procedures outlined in this document and in line with the overarching principles of procedural fairness, timeliness, equity and consistency.
- 2.6 Responsibilities
- (a) CA ANZ is responsible for ensuring that candidates are supported to understand the principles of academic integrity and their application. This includes, but is not limited to,
 - implementing policies, processes and systems at CA ANZ that promote and safeguard academic integrity;
 - providing academic integrity training for candidates;
 - ensuring that assessments are designed and scheduled to minimise opportunity for academic misconduct;
 - ensuring that candidates have clear direction concerning what constitutes legitimate cooperation and collaboration, when it is authorised, and, in relation to group-based learning activities, how this work will be overseen and assessed to ensure that the marks and grades awarded to candidates are fair;
 - providing professional development for academic staff to support them to carry out the responsibilities outlined in this document concerning academic integrity;
 - providing candidates with clear and unambiguous information in subject outlines about: (a) assessment requirements; (b) the referencing/citation system they are required to use; (c) the value that CA ANZ places on academic integrity; and (d) the technology available to support candidates in ensuring that their assessments do not contain plagiarised material prior to submission;
 - providing candidates with clear and unambiguous resources to promote good practice in referencing and acknowledging authorship and providing candidates and academic staff with access to technological support for detecting plagiarism.
 - (b) Candidates are responsible for ensuring that they comply with the expected standards of academic integrity including, but not limited to:
 - ensuring that they clearly understand the expectations of CA ANZ regarding academic integrity generally and how these principles apply to assessments that they are required to complete specifically, and complying with this policy and procedure herein;
 - seeking assistance from appropriate sources at CA ANZ (which may include CA Program academic and candidate support staff and CA ANZ Library staff) in areas related to academic integrity where they are aware they require more knowledge or skills;
 - undertaking all assessable work individually unless collaboration/group work is specified in the assessment criteria;

³ Contravention of the Candidate Code of Conduct may result in academic misconduct or general misconduct. This document is concerned with academic misconduct only.

- acknowledging any thoughts, ideas, conclusions, drawings, designs, data, computer programs or other creative work that are not their own when submitting assessments;
 - retaining a copy of all assignments submitted;
 - avoiding placing themselves in situations where their behaviour could be construed as academic misconduct;
 - agreeing that all assignments that they submit for assessment may be subject to textual similarity review by Turnitin.com to detect plagiarism, and that all assignments reviewed by Turnitin.com will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such assessments (for further information about the Turnitin.com Usage Policy see the Turnitin.com website);
 - agreeing that participation in the CA Program requires candidates to undertake remote invigilated online exams that are proctored by external service provider(s) as part of their assessment and acknowledging that this requires candidates to consent for the collection of their personal information through the external service provider(s). The information is used solely to facilitate candidate participation in the CA Program invigilated exams, including validating the identity of exam takers, the recording of the exam takers exam session(s), and conducting post-exam review for the purpose of validating exam takers academic integrity. Candidates who do not agree to the required online exam consents will not be able to participate in the CA Program online exams, and this will impact your ability to satisfactorily complete the subject and progress in the CA Program; and
 - making a declaration concerning the work submitted for all assessments confirming that the candidate has undertaken the assessment task in accordance with the advertised assessment requirements and the *CA Program Academic Integrity Policy and Procedure*.
- (c) All of those covered by this policy (see 1.5-1.10 above) are responsible for maintaining a culture where academic integrity is valued. This includes, but is not limited to, a responsibility to report suspected incidents of academic misconduct for further investigation.

2.7 Management of suspected academic integrity breaches

- (a) Each suspected breach of academic integrity (hereafter referred to as academic misconduct) will be investigated individually in accordance with the principles that the investigation is evidence-based, objective, consistent and fair.
- (b) Four factors will be considered when determining the seriousness of an act of academic misconduct as follows:
- the type of misconduct;
 - the extent of misconduct;
 - the experience of the candidate; and
 - the intent of the candidate based on a common usage understanding of the factors determining intention.
- (c) In determining the severity of the penalty to be applied where academic misconduct has been established, the four factors above and the candidate's history of academic misconduct will be taken into consideration.

With consideration of these factors, each incident of academic misconduct will be classified into one of three tiered severity criteria⁴ as listed in Table A below and addressed accordingly.

4 Adapted with consideration of Curtin University's criteria for dealing with student plagiarism <https://academicintegrity.curtin.edu.au/>

- (d) If, following an investigation of an allegation of academic misconduct, a decision is made that academic misconduct has occurred then (a) any remediating actions or penalties will be fair, appropriate and proportionate; and (b) a decision appeals process will be available through the [Candidate Complaints, Grievance and Appeals Policy](#).

Table A: Severity levels of academic misconduct and penalty

Incident Level	Description	Educative response and Penalty
Level 1 (caution)	<p>CA ANZ recognises that candidates new to study with CA ANZ may be unfamiliar with CA ANZ's policy conventions of academic integrity and academic writing and can sometimes unintentionally plagiarise or breach some other form of academic integrity.</p> <p>Where an incident has occurred while the candidate is enrolled in their first study period, the incident may be classified as a Level 1 incident where:</p> <ul style="list-style-type: none"> the candidate has no previous reports of academic misconduct on their record; and/or where the incident has had little or no effect on the outcome of the assessment; and/or where the incident is unlikely to have been intended to achieve an unfair advantage for the candidate; and the incident is not considered a Level 3 (severe incident) as set-out below. 	<p>Level 1 incidents are not considered to be academic misconduct but are still considered to be unacceptable, and the candidate will be cautioned.</p> <p>A note of the caution will be recorded on CA ANZ's CA Program's <i>Academic Integrity Register</i>.</p> <p>The candidate may be required to correct the problem(s) before the work can be marked (if appropriate) and/or may be directed to undertake one or more remedial/learning exercises.</p>
Level 2 (moderately serious)	<p>Candidates not new to higher education study with CA ANZ are considered to be familiar with the conventions of academic integrity and academic writing and with this policy and procedure.</p> <p>Incidents may be classified as Level 2 incidents where the incident has occurred while the candidate is enrolled in their second or subsequent study period, and:</p> <ul style="list-style-type: none"> the candidate has no more than one previous report of academic misconduct on their record; and/or where the incident has had little or no effect on the outcome of the assessment; and/or where the incident is unlikely to have been intended to achieve an unfair advantage for the candidate; and the incident is not considered a Level 3 (severe incident) as set-out below. <p>Note:</p> <ul style="list-style-type: none"> any academic integrity breach made in a final core course subject may be considered a Level 3 severe incident in some contexts, as determined by CA ANZ's nominated investigating officer. 	<p>The outcomes of a confirmed Level 2 academic integrity breach include (but are not limited to):</p> <ul style="list-style-type: none"> a formal warning; and/or a direction to undertake a remedial/learning exercise, for instance to attend candidate support services workshops; and/or a requirement for the candidate to resubmit the assessment task with a penalty, such as capping the maximum mark and grade achievable for the subject at 50% Pass; and/or the award of zero marks for the applicable assessment item. <p>A note of Level 2 (less severe) Academic Integrity Breach will be recorded on CA ANZ's CA Program's <i>Academic Integrity Register</i>.</p>
Level 3 (serious)	<p>Incidents of academic misconduct may be classified as Level 3 incidents where:</p>	<p>The outcomes of a confirmed Level 3 incident of academic misconduct include (but are not limited to):</p>

	<ul style="list-style-type: none"> • there is clear evidence of deliberate, planned, and intentional behaviour, such as contract cheating and/or misrepresentation, and/or • where, if successful, the academic integrity breach would have had a major effect on the mark or grade received by the candidate for the assessment and would undermine the integrity of the assessment; and/or • where the candidate has two or more prior reports of confirmed incidents of academic misconduct incidents on their record. <p>Note:</p> <ul style="list-style-type: none"> • any alleged or determined unintentional academic misconduct in a final core subject may be considered a Level 3 (severe) incident in some contexts, as determined by CA ANZ's nominated investigating officer &/ or academic misconduct panel; and • any alleged or determined academic misconduct in a candidate's first term of enrolment that may be considered a Level 3 severe incident may be reclassified as a Level 2 moderately serious incident in some contexts as determined by CA ANZ's nominated investigating officer &/or academic misconduct panel. 	<ul style="list-style-type: none"> • the award of zero marks for the applicable assessment item; and/or • the award of a fail grade for the subject; and/or • exclusion from the course for up to 12 months⁵. <p>Candidates may also be required to undertake a remedial/ learning exercise(s) offered through CA ANZ's CA Program candidate support services provided it is combined with one or more of the penalties above.</p> <p>A note of Level 3 (severe) Academic Integrity Breach will be recorded on CA ANZ's CA Program's <i>Academic Integrity Register</i>.</p> <p>CA ANZ reserves the right to cancel a candidate's enrolment. Where a decision to cancel a candidate's enrolment in the CA Program has been upheld following the exhaustion of the CA Program's appeals process the candidate will be referred to CA ANZ's disciplinary body concerning the candidate's Provisional membership entitlement.</p>
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3. PROCEDURES

3.1 The procedures for detecting, notifying, investigating, communicating, determining, recording and appealing academic misconduct allegations are designed to ensure that all cases are dealt with in a way that is fair, consistent, without bias, timely, and leads to effective and appropriate outcomes. The procedures to ensure the principles outlined at Section 2 are enacted are set out below and are summarised in Appendix A.

3.2 Detecting and reporting of academic misconduct

(a) *Academic misconduct in assessments:*

In a situation where an academic staff member becomes aware of a potential instance of academic misconduct through comparisons with other candidate's work, the use of plagiarism detection software, posting in subject discussion boards, notification by another person or by any other means, and where, therefore, the academic staff member suspects an incident of academic misconduct, then it is the responsibility of that academic staff member to promptly liaise with the CA Program Assessment Development Manager to determine whether there are sufficient grounds for an allegation of an academic misconduct to be reported. Where sufficient grounds have been determined the academic staff member is responsible for:

- assigning a pending grade to the assessment item and noting against the assessment item both (a) pending investigation of an alleged academic misconduct incident (AMI) and (b) the value of the initial grade and/or mark assigned to the assessed item, pending any outcome of the investigation of the alleged misconduct incident; and
- reporting the alleged academic misconduct incident in writing, providing details deemed relevant to the incident, to the Responsible Officer⁶ or their authorised

5 An excluded candidate must reapply to resume their studies in the course available for study at the time that they seek to reenrol. An excluded candidate retains their CA ANZ Provisional Membership entitlement and may continue with the Mentored Practical Experience (MPE) component of the CA Program if they wish to do so.

6 Refer to CA Program Academic Delegation Schedule

delegate normally within three business days. Alleged Academic Integrity Incidents can be reported on the [CA Program Academic Integrity Incident Report Form](#) (*staff login required*).

(b) *Examination Misconduct*

Where a candidate is alleged to have committed academic misconduct in an exam, whether through collusion or communication with other candidates, use of electronic devices, or by any other means, it is the responsibility of the identifying staff member to report the alleged AMI in writing, along with details deemed relevant to the incident, to the Responsible Officer or their authorised delegate normally within three business days.

(c) *Other*

Any person may notify a suspected AMI by a candidate to a member of CA ANZ CA program staff. The staff member who is notified of the suspected academic misconduct incident is responsible for proceeding as described at (a) above.

3.3 Investigation

The Responsible Officer or their authorised delegate, who will be termed the “investigating officer”, in receipt of an alleged academic misconduct incident is responsible for:

- (a) ensuring a notice is promptly issued to the candidate advising of the alleged incident of academic misconduct;
- (b) undertaking an initial preliminary investigation, and if determined necessary, undertaking a fuller investigation, with the aim of determining an outcome and notifying the candidate within 20 business days of receiving the notification.

In undertaking any investigation, the investigating officer or their delegate may:

- co-opt any CA ANZ staff member(s) to assist with the investigation;
- consult with relevant academic and/or administrative staff (as well as other candidates if applicable) on matters pertaining to the case; and/or
- request the candidate to meet with them in person or via teleconference to discuss the case

Possible outcomes may include:

- i. A finding that the allegation of academic misconduct is unable to be substantiated. The investigating officer will then decide to close the matter and a de-identified record of the notification, investigation and outcome will be recorded in the *Academic Integrity Register*;
- ii. A finding that a Level 1 instance of academic misconduct has occurred. In this instance the investigating officer will decide the educative response and penalty to be applied consistent with those for Level 1 incidents as noted in Table A above;
- iii. A finding that a Level 2 instance of academic misconduct has occurred. In this instance the investigating officer will decide the educative response and penalty to be applied consistent with those for Level 2 incidents as noted in Table A above;
- iv. A finding that a Level 3 instance of academic misconduct has occurred. In this instance the investigating officer may elect to either:
 - a. decide the educative response and penalty to be applied consistent with those for Level 2 incidents as noted in Table A above; or
 - b. convene an Academic Misconduct Panel to assess and decide on the matter and arrange for the candidate to be promptly notified of that an Academic Misconduct Panel is being convened to further consider the matter and an outcome will be advised within 30 business days.
 - c. For very serious Level 3 incidents, the investigating officer may elect to convene an Academic Misconduct Panel to assess the incident, decide on the matter and determine any penalty(ies) and educative response(s) that may apply.

3.4 Procedure for Academic Misconduct Panel: Level 3 incidents

For very serious Level 3 incidents, the investigating officer may elect to convene an Academic Misconduct Panel to assess the incident, decide on the matter and determine any penalty(ies) and educative response(s) that may apply.

The Panel will be comprised of the Responsible Executive Officer or their authorised delegate, and two other relevant staff members from CA ANZ's CA Program at least one of whom is experienced in the delivery of the subject in connection with the alleged incident.

The Panel Chair will normally be the Responsible Executive Officer or their authorised delegate, however, the Panel Chair may also be determined by the Panel by majority vote. The Chair must ensure that all parties have a fair hearing and those who have had complaints made against them are given an opportunity to respond in accord with procedural fairness. A candidate who does not voluntarily address the panel may be called before the panel.

The Panel Chair may refer serious Level 3 offences that warrant reporting to any other relevant external agency to the General Executive Corporate Assurance or their authorised delegate for appropriate action. The police or other relevant external agencies may take action concerning the matter separately from CA ANZ.

Deliberations of the panel must be recorded and must be provided to the Responsible Officer or their authorised delegate for recording on the *Academic Integrity Register*.

The deliberations of a Panel investigation will normally not exceed 15 working days.

3.5 Issuing Notices to Candidates

The Responsible Officer or their authorised delegate is responsible for:

- issuing notifications to candidates advising of an alleged incident of academic misconduct, the decided outcome of any further investigation of the incident, and the outcome of any appeal in connection with the matter as advised by the authorised investigating officer;
- recording the decision outcomes and date of issuance of the decision notices on the Academic Integrity Register;
- ensuring all decision notices issued advising of an adverse outcome include advice:
 - that the candidate has the right to appeal decisions regarding academic misconduct within 30 business days of their receipt of the notice. This appeal should be lodged in accordance with the process for stage 2 appeals under the *CA Program's [Candidate Complaints, Grievance and Appeals Policy and Procedure](#)*⁷; and
 - that ordinarily, unless extenuating circumstances relating to the welfare of the candidate apply, if a valid appeal is lodged the decisions advised in the notice will not take effect until the internal appeals process is completed.

3.6 Academic Integrity Register

The Responsible Officer or their authorised delegate is responsible for ensuring all alleged and confirmed incidents of candidate academic misconduct are tracked and recorded on CA ANZ's CA Program's *Academic Integrity Register*.

3.7 Confidentiality

All documentation relating to candidate academic misconduct incidents (alleged and confirmed) considered under this document is kept confidential and can only be accessed by specified officers and staff of CA ANZ. The investigation and its outcome will not be recorded on any public document or on a candidate's academic transcript and information about the investigation and its outcome will only be disclosed to persons who have a role in considering, investigating and managing a candidate's incidents (alleged and confirmed) being considered under the policy and procedures herein, or as otherwise required by law. To protect confidentiality, the

⁷ Candidates are given 30 business days to appeal academic misconduct decisions made in connection with this policy, rather than 20 business days as noted in the Candidates Complaints Grievance and Appeals Policy and Procedure.

Responsible Officer or their authorised delegate controls access to the *Academic Integrity Register*.

4. RESPONSIBLE OFFICER

Group Executives or their authorised delegates are responsible for ensuring that Senior Leadership and Management staff in their Division are aware of this document and their responsibilities set out herein.

The Document Owner(s) or their authorised delegate(s) are responsible for the effective approval, implementation, maintenance and appropriate communication of this document, including arranging the documents posting to the document register and repository.

Senior Leadership/Management or their authorised delegate(s) are responsible for ensuring that employees in their remit are aware of this document and their responsibilities defined herein. Senior Leadership/Management also have the responsibility for:

- determining the extent and type of documentation necessary to effectively manage and control practices, processes and activities in their area of authority; and
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied.

Responsible Officer for the course or their authorised delegate is responsible for:

- oversight of all assessment, feedback and grading processes to assure compliance with the principles and practices outlined in this document;
- regular monitoring and review of the processes outlined in this document so as to proactively identify areas for improvement and, where necessary, oversee the preparation of change proposals in accordance with the CA ANZ [Higher Education Course Development, Review and Improvement Policy and Procedure](#), and oversee the implementation of approved changes.
- oversight of implementation and quality monitoring of the procedures outlined in this document consistent with CA ANZ policies and procedures.

CA ANZ staff, contractors, associates and candidates are responsible for being aware of and complying with this document.

5. DEFINITIONS

For the purposes of this document the following definitions apply.

Academic integrity refers to the ethical standards that underpin all aspects of academic work and ensure its authenticity, validity and credibility and to actions in relation to learning and assessment that are aligned with values of honesty, trust, fairness, respect, responsibility, and courage.

Academic misconduct refers to candidate behaviour that is intended to result in an unfair academic advantage to one or more candidates. As such, academic misconduct is a serious matter that: (a) undermines the integrity and reputation of the award course in which the candidate is enrolled; (b) incorporates behaviour that is dishonest and potentially fraudulent; and (c) is incompatible with ethical professional behaviour and with the role of a practicing Chartered Accountant and of a CA ANZ provisional member. Possible forms of academic misconduct include (but are not limited to):

- **Cheating:** This is a broad term that encompasses a range of behaviours that have in common seeking to gain advantage through dishonesty, deceit or fraud in any examination or other assessment task; or assisting any other candidate to cheat. In relation to examinations, cheating includes a range of behaviours intended to achieve an unfair advantage including: (a) obtaining an unauthorised advance copy of an examination paper; (b) bringing unauthorised material/information into an examination; and (c) using unauthorised devices to access online sources of information during an examination.
- **Collusion:** A candidate collaborates with others and presents the work of one or more other persons as their own. Collusion may include communicating with, or copying from, another person during an examination or quiz; knowingly allowing one's own work to be copied by others during an examination or quiz, and/or taking unauthorised copies of online assessments, for example, by taking screenshots of assessment items intended to be completed individually and sharing them

with others. Abetting refers to any form of collusion where a candidate knowingly helps others to commit academic misconduct. Collusion is distinguished from authorised collaborative group work.

- **Contract cheating**: A candidate has another person prepare an assignment or other assessment item, or undertake an examination, on behalf of the candidate. Contract cheating may be paid or unpaid. The key element is that the work of another person, who may be a friend, family member, colleague or commercial provider, is falsely submitted as the candidate's own work.
- **Copyright infringement**: This includes infringing copyright, (including but not limited to the moral rights and fair dealing provisions of the Copyright Act 1968 (Commonwealth)), through piracy, theft or unauthorised use of copyrighted material or a copyrighted work. For further information refer to the [Australian Copyright Council's Fact Sheet for students and others](#) (*external link*) who want to know what they can copy for research or study without permission from the copyright owner at See also Intellectual property (IP).
- **Fabrication/falsification**: A candidate fabricates or falsifies data and/or results.
- **Ghost writing**: A candidate asks another person to write an assignment for them and then misrepresents the assignment as their own work.
- **Intellectual property (IP) or intellectual property rights (IP rights)**: This includes industrial and intellectual property rights of whatever nature throughout the world, conferred under statute, common law or equity, including but not limited to copyright, trade marks, trade secrets, know-how, domain names, patents, invention and discoveries whether or not registered or registrable, and includes the right to apply for, register or renew the registration of such rights and all other intellectual property as defined in article 2 of the convention of the World Intellectual Property Organisation 1967.
- **Impeding others**: A candidate deliberately impedes or prevents others from completing an assessment or from performing at their best in an assessment (e.g. a candidate creating a disturbance in an examination room after they have completed and submitted their examination paper).
- **Misrepresentation of identity**: In relation to assessment, misrepresentation of identity includes a candidate falsely identifying as another person and undertaking an assessment on behalf of the other person (impersonation of another candidate), or a candidate allowing another person to falsely identify as them and undertake an assessment task on behalf of them (procuring impersonation).
- **Misrepresenting personal circumstances to gain an advantage**: This means any circumstance where a candidate presents documentation containing false information in support of an application for special consideration (e.g. documentation relating to an illness that the candidate does/did not have or a statutory declaration making false claims about a candidate's situation).
- **Plagiarism**: A candidate misrepresents the thoughts, ideas, findings or work of another person, persons, or entity, as their own work and does not acknowledge the original source. Plagiarism is distinguished from poor referencing, where a candidate refers to the work of another person/other persons but attributes the authorship of that work incorrectly and/or inadequately. If there is no attempt at all to indicate that a part of a submission is from another source, then it would be considered plagiarism rather than poor referencing.
- **Purloining**: A candidate copies material from another candidate's assignment or work without that person's knowledge.
- **Repurposing/Recycling**: A candidate resubmits, or largely reuses, their own work, or the work of another person, that has been previously submitted for assessment, whether at CA ANZ or at another higher education provider.

Assessment means a process undertaken to determine whether a candidate has achieved the subject learning outcomes and may include a range of written and oral methods and practice or demonstration. Along with learning activities, assessment tasks contribute to volume of learning.

CA ANZ academic staff are defined as persons appointed by CA ANZ on a full-time, part-time, casual salaried or contracted basis to undertake an academic leadership, teaching, assessment,

advising, supervision and/or research function for a current or planned CA ANZ higher education course.

CA ANZ award course means a CA ANZ course accredited by TEQSA that leads to CA ANZ awarded higher education qualification.

Candidate means a prospective or current CA ANZ program applicant, a CA ANZ registered current candidate, or a recent graduate of the academic component of CA ANZ's CA Program.

Common knowledge, a commonly agreed knowledge/fact that is from numerous sources and generally undisputed. For example, 'the Earth is the third planet from the Sun'. It may also include general folklore, traditions, observations or aphorisms, such as 'Count Dracula lived in Transylvania' or that 'Life wasn't meant to be easy'. Common Knowledge does not usually require a citation.

Examination means any assignment, written or observed practice, or other written paper which is scheduled and conducted under time-limited conditions.

Extenuating circumstances relating to the welfare of the candidate or respondent may include, but are not limited to, the following. The candidate:

- has medical concerns, severe depression or other problems that lead the provider to fear for the candidate's wellbeing;
- has engaged in, or threatens to engage in, behaviour that is reasonably believed to endanger the candidate or others; or
- is at risk of committing a criminal offence.

Group-based learning activities means learning activities designed to be undertaken collaboratively by two or more candidates.

Group assessment. Group-based learning activities may be assessed individually, where each group member is awarded a mark and/or grade that partly or wholly reflects their individual achievement of the intended learning outcomes, or at a group level, where each group member is awarded a mark and/or grade that partly or wholly reflects the work of the group and is the same for each group member.

Integrity in assessment is achieved when candidates receive proper credit for assessable work which is clearly their own.

Intentional plagiarism occurs when a candidate knows that they are passing off someone else's words, material, works or ideas as their own in order to gain an advantage or avoid work.

Organisation ('the organisation') means *Chartered Accountants Australia and New Zealand (CA ANZ)* ABN 50 084 642 571 having its registered office at 33 Erskine St Sydney NSW 2000.

Procedural fairness, also referred to as natural justice, is concerned with the procedures used by the Responsible Officer or decision-maker, rather than the decision reached. Generally, procedural fairness requires decisions to be:

- free from bias or apprehension of bias by the decision-maker;
- rational or based on evidence that is logically capable of supporting the facts;
- providing people likely to be adversely affected by decisions an opportunity to present their case when the issues cannot be presented and decided fairly by written submissions alone and have their response taken into consideration before the decision is made. A candidate presenting their case may be accompanied and assisted by a layperson nominated by the candidate, for example, a family member or friend.

Special Consideration means a process intended to ensure equitable academic outcomes for candidates whose performance in an assessment task, or whose course progression more generally, has been significantly affected by documented circumstances beyond their control, such as illness, misadventure or other circumstances

6. RECORDS

Records in association with this document will be kept in accordance with CA ANZ's *Records Management Procedure and Privacy, Data Management and Retention Policy*. For instance:⁸

Record type	Location	Retention
(a) Records relating to preliminary/fact finding grievance, misconduct or disciplinary investigations that were not formally proceeded with (i.e. the allegations have been found to be unsubstantiated, false, vexatious or misconceived or could not be proven) and the accusation has not involved a child or a young person.	Academic Misconduct Register	Retain for 1 year after action completed, then destroy unless record is of the type listed at 6(b)
(b) Records of a digital video recording of a locally or remotely proctored candidate assessment relating to invigilation of the assessment and/or preliminary/fact finding grievance, misconduct or disciplinary investigations that were not formally proceeded with (i.e. the allegation(s) have been found to be unsubstantiated, false, vexatious or misconceived or could not be proven) and the accusation has not involved a child or a young person.	Secure data repository	Retain at least until the end of the appeal period, then destroy
(c) Records relating to preliminary/fact finding grievance, misconduct or disciplinary investigations that were formally proceeded with (i.e. the allegation(s) have been found to be substantiated) and the accusation has not involved a child or a young person.	Academic Misconduct Register	Retain minimum of 7 years after action completed, then destroy.
(d) Records relating to the management of proven and unproven candidate grievance, misconduct or disciplinary case. Includes: <ul style="list-style-type: none"> inquiries and investigations, outcomes, and matters referred to external bodies for investigation handling complaints over perceived discrimination, the work/study environment, assessment/assignment organization or distribution, peers, academic staff, access to equipment, facilities, or other services disciplinary processes for breaches of by-laws and rules and other student disciplinary matters. 	Academic Misconduct Register	Retain minimum of 7 years after action completed, then destroy.

7. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy, Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program's Candidate Code of Conduct, and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy webpage → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Services → www.charteredaccountantsanz.com/member-services/member-obligations
- CA ANZ intranet for staff. Go to caanz.unily.com → [Workspaces](#) → [Policies](#) (staff login required)

8. RELATED LEGISLATION AND STANDARDS

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards), Australian Qualifications Framework, TEQSA Guidance Notes for Providers, Global Accounting Alliance (GAA) mutual recognition framework, International Federation of Accountants (IFAC) International Accounting Education Standards, and Tax Practitioners Board (Board) standards for course providers.

⁸ Retention schedule developed with reference to *NSW State Records General Retention and Disposal Authority – University records – GA47*

Document History				
Date Approved	Date Commencing	Summary of Changes	Version	Date Next Review
28 November 2015	1 January 2016	Document establishment	1.0	January 2019
26 March 2020	8 April 2020	Reviewed, updated and retitled. Formerly titled "Candidate Misconduct Policy"	2.0	March 2022
	16 April 2020	Minor technical amendments to maintain business currency	2.1	March 2022
	14 May 2020	Minor technical amendments to maintain business currency	2.2	March 2022
	17 December 2020	Minor technical amendments to maintain business currency	2.3	March 2022
	15 February 2021	Minor technical amendments to maintain business currency	2.4	March 2022
	22 April 2021	Minor technical amendments to maintain business currency	2.5	March 2022
	14 May 2021	Minor technical amendments to maintain business currency	2.6	March 2022
	24 Sep 2021	Minor technical amendments to maintain business currency	2.7	March 2022

Appendix A

Process for notifying, investigating, determining, recording and appealing academic misconduct incidents (AMI)

