

Violations

and Relevant Procedures

of SOCPA Professional

Qualifications Exams

Approved by Board of Directors Resolution

No. 7 / 2 dated 11 / 01 / 1431 AH

(corresponding to 28 / 12 / 2009 AD) and

amended by Board of Directors Resolution

No. 01 / 12 dated 05 / 02 / 1443 AH

(corresponding to 12 / 09 / 2021 AD).

Saudi Organization for Chartered
and Professional Accountants
(SOCPA)

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Regulatory Basis:

Cheating, in all its forms, is considered a violation of our Islamic Sharia and its upright ethical values. These values form the foundation upon which the Code of Conduct and Ethics for the Accounting and Auditing Profession was drafted. This Code includes a set of ethical principles, values, and behavioral traits that professionals in this field must adhere to, whether when practicing their work or when dealing with colleagues, clients, or third parties.

Based on the fact that honesty and integrity are among the most crucial rules of professional conduct and ethics, and that they are integral components of the Islamic personality, they also stand as prominent distinguishing characteristics of professional work. They are considered qualities through which society derives trust in the accounting and auditing profession. Honesty and integrity require members of the accounting and auditing profession to be honest and truthful, and not to resort to any dishonest means in any of their dealings.

Based on the Regulations of the Saudi Organization for Certified Public Accountants (SOCPA), issued by Council of Ministers' Resolution No. 416 dated 251442/07/AH, which stipulates in Article 3 (Paragraph 3) that SOCPA, in pursuit of its objectives, shall: -«Regulate the necessary examinations for obtaining professional certifications». Without prejudice to the laws and regulations governing SOCPA's professional examinations, the following rules apply to violations committed by applicants for SOCPA's professional examinations:

First: Violations:

Applicants for SOCPA's professional examinations shall adhere to the rules governing these examinations. Any violation of the rules defining the duties and obligations of the applicant shall be considered a disciplinary offense. The following cases, in particular, are considered violations that subject their perpetrators to disciplinary penalties:

1. Providing misleading or false information, concealing information that the applicant was required to disclose, or using any fraudulent means to obtain approval for professional examinations.
2. Impersonating another person to take the exam on their behalf or arranging for someone else to take the exam instead of them.
3. Committing any conduct that negatively impacts the smooth conduct of the exam, whether with the aim of cheating or for any other reason.
4. Misconduct towards any SOCPA staff, colleagues, or exam supervisors, whether during the application for professional examinations or during the exam.
5. Obtaining or attempting to obtain exam questions before the start of the exam by any means whatsoever.
6. Viewing or attempting to view exam questions and answering them before being authorized by the exam supervisor to start the exam, or answering or attempting to answer questions after the end of the allocated exam time.
7. Committing any act of cheating during the exam, including but not limited to:
 - **Unauthorized communication with others during the exam (from the exam supervisor), whether inside or outside the examination venue.**
 - **Viewing or attempting to view any information sources, whether paper-based or electronic (such as books and notes), during the exam.**
 - **Obtaining or attempting to obtain exam answers through unauthorized means, whether by viewing another applicant's answers or any other method.**
 - **Disclosing or attempting to disclose exam questions or answers to another applicant.**
 - **Assisting or attempting to assist another applicant in committing any act of cheating during the exam.**

- Attempting to bring unauthorized materials, means, or devices into the examination venue or possessing them during the exam (such as mobile phones, recording devices, or papers related to the exam).
- Distributing or attempting to distribute exam questions from the examination venue by any means whatsoever.
- Applicants speaking or discussing exam content aloud after leaving the exam room but before the end of the allocated exam time.

Second: Penalties:

In case of committing any violation of the professional examination rules, one or more of the following penalties shall be imposed on the violator:

1. Issuing a warning of disqualification from taking the exam.
2. Considering the applicant as having failed the exam.
3. Annuling the applicant's results in previous exams.
4. Disqualification from applying for professional examinations for one or more sessions, with the maximum disqualification period not exceeding six consecutive years.

Third: Procedures for Investigation and Imposition of Penalties:

The following procedures shall be followed in investigating and imposing penalties on the violators:

1. If the violation constitutes an act of cheating or relates to the organization of the exam, the exam supervisor shall prepare a Statement of Facts detailing the incident and request the violator(s) and any witnesses to provide written statements regarding it, which will then be submitted to the Examinations Committee. The Statement of Facts shall be signed by the exam supervisor and the exam supervision team. The exam supervision team shall submit the

Statement of facts, along with the statements of those concerned, to the head of the Examinations Committee within four (4) business days from the date of the violation.

2. If the violation is not considered an act of cheating and does not relate to the organization of the exam, the relevant administrative unit at SOCPA shall submit a report about it to the head of the Examinations Committee within four (4) business days from the date of the violation.
3. The Examinations Committee shall form a committee from its members to investigate the violation. This investigation committee shall prepare an investigation report and submit it, along with its recommendations regarding proving the violation and the appropriate penalty, to the Examinations Committee.
4. In the event that the violation is proven, the Examinations Committee shall submit the findings and recommendations of the investigation committee, along with its own observations thereon, to SOCPA's Board of Directors.
5. Decisions regarding the imposition of penalties shall be issued by SOCPA's Board of Directors. Any individual subject to a disciplinary penalty issued by the Board may appeal the decision to the Board within thirty (30) days from the date of notification. The Board's decision on the appeal shall be final.
6. If the Board of Directors' decision to impose a penalty becomes final, the entity where the sanctioned person works or is affiliated with shall be notified of the committed violation along with the penalty imposed, except in cases where the Examinations Committee deems it necessary to notify such an entity before completing the investigation procedures for the violation. In these cases, the entity where the offender works or is affiliated with shall be notified of the alleged violation, stating that it is still in the investigation stages.



8004404444



0550660368
From 8 am to 3 pm



www.socpa.org.sa



Socpa_ksa



exam@socpa.org.sa