



Policy

CPA Ireland is committed to uphold the principle of academic integrity. In essence, this means that all sources of the work of others, and oneself¹, incorporated into assessment material for submission by a student or member of the Institute, must be appropriately acknowledged. Failure to adhere to this principle will be regarded as plagiarism and may be considered a breach of the Institute's Code of Ethics.

Any breaches, or alleged/suspected breaches, may be handled in accordance of the Institute's Bye Law 6 - Discipline.

Plagiarism

CPA Ireland defines plagiarism as any or all of the following:

- (1) the presentation of another person's thoughts, ideas, words, images, charts or tables (this list is not exhaustive) as one's own;
- (2) not referencing appropriately any phrase, extract or any other part of another person's work;
- (3) not referencing appropriately all, or part, of another person's work that has been paraphrased;
- (4) the presentation as new and original, work previously submitted for assessment in any other course or part of the course to which the most recent submission relates, without appropriate acknowledgement of the previous submission; and
- (5) the facilitation by another of behaviour described in (1) to (4), above.

Plagiarism may be intentional or unintentional. It is possible to plagiarise one's own work.

Ignorance of points (1) to (5) above may not be relied upon as a defence against an accusation of plagiarism.

All students and members of the Institute submitting work for assessment to the Institute, or any agent of the Institute, must acquaint themselves with these requirements in advance.

Penalties

If, following the application of CPA Ireland's Disciplinary process, in accordance with the Institute's Bye Law 6 – Discipline, a student or Institute member is found to have plagiarised or facilitated plagiarism, as defined above, the student or Institute member is required to comply with any decision of the Disciplinary Committee which may include one, or a combination of the following penalties:

- (1) the annulment of results, for the one plagiarised subject, and/or all subjects taken by the student/Institute member in that assessment period;
- (2) a requirement to undertake further or additional assessment, with any associated costs to be borne by the student or member;
- (3) not being allowed to sit examinations or submit assessments to the Institute for a specified time period;
- (4) removal from the student database (in the case of an offending student);
- (5) removal from the register of members (in the case of an offending member), or
- (6) any other penalty as determined by the CPA Ireland Disciplinary Committee.

Acknowledgements/References

The Honourable Society of King's Inns: <http://www.kingsinns.ie/cmsfiles/entrance-examination/Rules-Edition-February-2014.pdf> (Accessed 1 December 2014)

University College Dublin: http://www.ucd.ie/registry/academicsecretariat/docs/plagiarism_po.pdf (Accessed 1 December 2014)

CPA Australia:

<http://www.cpaaustralia.com.au/~media/corporate/allfiles/document/cpaprogram/plagiarism-academic-misconduct.pdf> (Accessed 1 December 2014)

¹ See point 4 under the heading 'Plagiarism'.