

Kansas Administrative Regulations

Board of Accountancy

Article 1.—Examinations

74-1-8. Administration of examination; cheating.

(a) Either of the following actions by a testing candidate shall invalidate any grade otherwise earned on any test section and may warrant the candidate's summary expulsion from the test site and disqualification from taking the examination for a specified period of time:

- (1) Failing to comply with the testing administrator's instructions; or
- (2) cheating in applying for or taking the examination.

(b) The following actions or attempted actions by a testing candidate may be considered cheating:

- (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
- (2) any communication between testing candidates inside or outside the test site or copying another testing candidate's answers while the examination is in progress;
- (3) with the exception of persons associated with the examination process, any communication with others inside or outside the test site while the examination is in progress;
- (4) the substitution of another person to sit in the test site in the stead of a testing candidate;
- (5) other than those materials provided to the testing candidate as part of the examination, referring to cribnotes, textbooks, or any other materials or electronic media inside or outside the test site while the examination is in progress;
- (6) violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; and
- (7) retaking or attempting to retake a test section by an individual holding a valid certificate or by a testing candidate who has unexpired credit for having already passed

the same test section, unless the individual has been authorized to retake a test section or has been expressly authorized by the board to do so.

(c) If it appears that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating has occurred or is occurring, the testing candidate either may be summarily expelled by the board or its designee or may be moved to a position in the testing center away from other testing candidates.

(d) If the board has reason to believe that a testing candidate either has failed to comply with the testing site administrator's instructions or has cheated on the examination, an investigation and a hearing may be conducted by the board to determine whether the testing candidate will be given credit for any of the test sections and whether the testing candidate will be barred from taking the examination for a specified period of time.

(e) If the board determines that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating occurred but the board allows a testing candidate to take any subsequent examinations, any of the following actions may be taken by the board:

(1) Admonish the testing candidate;

(2) seat the testing candidate in a segregated location for the rest of the examination;

(3) keep a record of the testing candidate's seat location and identifying information as well as the names and identifying information of the testing candidates in close proximity to the candidate; or

(4) provide information concerning the circumstances of the cheating to the national candidate database, the American institute of certified public accountants, and the testing center.

(f) Other state regulatory boards may be notified by the board of the board's findings and any actions taken against a testing candidate who is refused credit for any test section, disqualified from taking any test section, or barred from taking the examination in the future.

(Authorized by K.S.A. 1-202 and K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, §2; implementing K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, §2; effective Nov. 14, 2003; amended Jan. 11, 2008.)

***** Authenticated Kansas Administrative Regulation *****