



25 February 2020

## Disciplinary Committee ordered Removal from the Student Register \*

On 18 February 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against a student, Miss Naina Raj Rajkumar Chimnani, of Sindh Province, Pakistan:

## Allegation 1

- (a) During an FFA - Foundations in Financial Accounting examination on 04 April 2019, Miss Naina Raj Rajkumar Chimnani was in possession of;
  - (i) unauthorised materials in the form of notes on her arm whilst at her exam desk, contrary to Examination Regulations 4 and/or 5.
- (b) Miss Naina Raj Rajkumar Chimnani intended to use any or all of the items set out at 1(a) above to gain an unfair advantage.
- (c) Miss Naina Raj Rajkumar Chimnani's conduct in respect of 1(b) above was;
  - (i) Dishonest, in that Miss Naina Raj Rajkumar Chimnani intended to use any or all of the unauthorised materials which she had at her exam desk to gain an unfair advantage.
- (d) By reason of her conduct, Miss Naina Raj Rajkumar Chimnani is;
  - (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above.

ACCA

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The Disciplinary Committee ordered that Miss Chimnani be removed from the student register, and will not be eligible to apply for re-admission until a period of five years has expired, and to pay costs to ACCA in the sum of £5,800.00.
Please note that this may be the subject of an appeal.
ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

\* An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in

the Appeal Regulations unless the Committee directs that the order should have immediate effect

- ends -

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**About ACCA** 

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its **219,000** members and **527,000** students (including affiliates) in **179** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **110** offices and centres and **7,571** Approved Employers worldwide, and **328** approved learning providers who provide high standards of learning and development.

Through its public interest remit, ACCA promotes appropriate regulation of accounting and conducts relevant research to ensure accountancy continues to grow in reputation and influence.

ACCA has introduced major innovations to its flagship qualification to ensure its members and future members continue to be the most valued, up to date and sought-after accountancy professionals globally.

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. More information is here: <a href="https://www.accaglobal.com">www.accaglobal.com</a>