



## 26 November 2020

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

On 16 November 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Chrysanthi Alexandrou of Ayia Fyla, Limassol, Cyprus:

### Allegation 1

- Miss Chrysanthi Alexandrou, who is registered with Association of Chartered Certified Accountants ('ACCA') as a student, submitted or caused to be submitted to Company A, a document bearing the title 'Examination History Details'(the 'Document') dated 05 December 2019 which contained false information in that it:
  - 1.1 Was not a document issued and/or created by the ACCA; and/or
  - 1.2 Contained inaccurate information regarding:
    - 1.2.1 One or more examination scores; and/or
    - 1.2.2 One or more examination results.

### Allegation 2

- 2. Any and all of Miss Chrysanthi Alexandrou's conduct at Allegation 1 was:
  - 2.1 Dishonest, in that she:

- 2.1.2 Deceived or attempted to deceive Company A by using the Document to misrepresent her examination results.
- 2.2 Contrary to the fundamental principle of integrity (as applicable in 2019) in that such conduct demonstrates a failure to be straightforward and honest.

# Allegation 3

- 3. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Chrysanthi Alexandrou failed to co-operate with an investigation in that she failed to respond to ACCA's correspondence dated:
  - 3.1 16 January 2020; and/or
  - 3.2 14 February 2020; and/or
  - 3.3 24 February 2020.

# Allegation 4

- 4. By reason of conduct Miss Chrysanthi Alexandrou is:
  - 4.1 Guilty of misconduct pursuant to byelaw 8(a)(i) in relation to any or all of her conduct at Allegations1 to 3.

The Disciplinary Committee ordered that Miss Alexandrou be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £5500.00

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

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About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of 227,000 members and 544,000 future members based in 176 countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in <u>our purpose</u>. And because we're a not-forprofit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at <u>www.accaglobal.com</u>