

02 February 2022

Disciplinary Committee ordered that student be removed from the register*

On 26 January 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Pooja Thakur of Mumbai, India:

Allegations

Miss Pooja Thakur, a student member of the Association of Chartered Certified Accountants (ACCA):

1. On 29 November 2020, during a FA Financial Accounting examination (the *'Exam'*):
 - a. Caused or allowed a person to be in the testing space where she was taking the Exam, contrary to Examination Regulation 2 and the Examinations Guidelines, and/or Examination Regulation 10.
 - b. Failed to respond adequately to a proctor's instruction to keep her eyes on the screen and/or materials, contrary to Examination Regulation and/or Examination Regulation 10.
 - c. Failed to unplug a second monitor, contrary to Examination Regulation 2 and the Examinations Guidelines, and/or Examination Regulation 10.
2. The conduct described at Allegation 1 is:
 - a. Dishonest in that Miss Thakur sought to obtain an unfair advantage in her exam attempt; or, in the alternative,

ACCA

 +44 (0)20 7059 5000

 info@accaglobal.com

 www.accaglobal.com

 The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence dated:
 - a. 04 May 2021;
 - b. 26 May 2021;
 - c. 10 June 2021.

4. By reason of her conduct, Miss Thakur is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 3 above; or in the alternative,

The Disciplinary Committee ordered that Miss Pooja Thakur be removed from the student register and pay costs to ACCA in the sum of £7,000.00.

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-

For media enquiries, contact:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

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 [our purpose](#). And because we're a not-for-profit 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

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