



Think Ahead

News release

09 May 2023

Disciplinary Committee ordered student removed*

On 25 and 26 April 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Chahat Gupta of Delhi, India:

Allegations

Ms Chahat Gupta ('Ms Gupta'), ACCA student on 10 June 2021, during a remotely invigilated Financial Reporting examination ('the exam'):

1. Engaged in improper conduct designed to assist her in her exam attempt in that she:
 - i. Caused or permitted a third party to be present;
 - ii. Caused or permitted that third party to provide assistance to her;
 - iii. Communicated with that third party during all or part of the exam.
2. Took photographs during the exam or allowed a third party to do so.
3. Ms Gupta's conduct referred to in paragraph 1 and 2 above was in breach of:
 - a) Examination Regulation 1 by failing to comply with the Examination Guidelines during the exam, in that she failed to ensure no one else was around her in the room where she sat her exam; and/or
 - b) Examination Regulation 10; and/or

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c) Examination Regulation 16.

4. Further, Ms Gupta's conduct as referred to in paragraphs 1 and/or 2 above was:

a) Dishonest, in that Ms Gupta sought to obtain an unfair advantage in the exam by obtaining assistance from a third party.

6. By reason of her conduct, Ms Gupta is:

a) Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters referred to above.

The Disciplinary Committee ordered that Ms Gupta be removed from student membership and to pay costs to ACCA in the sum of £150.00.

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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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com