

09 August 2023

## **Disciplinary Committee ordered student removed**

On 03 August 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Harsh Kumar Kothari of Kolkata, India:

### Allegations

Mr Harsh Kumar Kothari (Mr Kothari), a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 29 May 2021, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before a remotely invigilated Financial Accounting exam, in that he failed to ensure he was in a room with no-one else around him, contrary to Examination Regulation 2.

#### ACCA

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2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Kothari failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA' s correspondence sent on:
  - (a) 22 June 2021;
  - (b) 14 July 2021;
  - (c) 29 July 2021.
  
3. By reason of his conduct, Mr Kothari 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 and/or 2 above.

The Disciplinary Committee ordered that Mr Harsh Kumar Kothari be removed from the Student register and to pay costs to ACCA in the sum of £1000.00

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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**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](http://accaglobal.com)