

17 August 2023

Disciplinary Committee ordered student removed*

On 10 August 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Prakriti Aryal of Butwal, Nepal:

Allegations

Miss Prakriti Aryal, an ACCA student, during a Financial Accounting (FA) exam taken on 13 July 2022 (“the exam”):

1. Used a mobile phone capable of taking photographs.
2. Further to the matters referred to in allegation 1 took photographs of her exam questions (‘the photographs’) during the exam.
3. Further to the matters referred to in allegations 1 and 2 above caused or permitted the photographs to be shared with a person or persons unknown.
4. By the reason of the matters referred to above, Miss Aryal is in breach of one or more of:
 - a. Exam Regulation 5 in respect of allegation 1
 - b. Exam Regulation 12 in respect of allegation 2
 - c. Exam Regulation 10 in respect of allegation 3
 - d. Exam Regulation 14 in respect of allegation 3

5. Further, Miss Aryal's conduct as referred to in allegations 1 to 3 above:
 - a. Was dishonest in that she took the photographs referred to in order to review the exam questions as a revision aid if it was necessary for her to re-sit the exam and thereby obtain an unfair advantage and/or shared the photos to give an unfair advantage to other unknown exam entrants.

6. By reason of her conduct, Miss Aryal is guilty of misconduct pursuant to:
 - a. Byelaw 8(a)(i).

The Disciplinary Committee ordered that Miss Aryal be removed from the student register and to pay no costs to ACCA.

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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For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

accaglobal.com

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