

03 January 2024

## **Disciplinary Committee ordered student removed\***

On 19 December 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Cihan Dograyan of London, United Kingdom:

### Allegations

Mr Cihan Dograyan, an ACCA student:

1. Between 02 December 2018 and 27 September 2019, while he was employed by Firm A, improperly claimed personal expenses amounting to £14,545.05, in breach of Firm A's Expenses Policy.
2. Mr Dograyan's conduct in respect of the matters described in Allegation 1 above:-
  - a. Was dishonest, in that Mr Dograyan claimed expenses from Firm A, when he knew he was not entitled to do so.
3. By reason of the above Mr Dograyan is guilty of misconduct pursuant to byelaw 8(a)(i) in respect of any or all of the matters at Allegations and 1 and 2 above.

The Disciplinary Committee ordered that Mr Cihan Dograyan be removed from ACCA's student register with immediate effect and to pay costs to ACCA in the sum of £4,700.

Please note that this may be the subject of an appeal.

#### ACCA

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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)