



Think Ahead

News release

05 January 2024

Disciplinary Committee ordered student removed.

On 21 December 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ashish Khanal of Kathmandu, Nepal:

Allegations

Allegation 1

- (a) On or around 9 May 2023, 14 May 2023 and/or 6 July 2023, Ashish Khanal, an ACCA student, submitted to ACCA ACCA Exam History Transcripts dated 6 May 2023 which were inaccurate in that they did not record the exam results obtained.
- (b) Mr Khanal's conduct in respect of Allegation 1(a):
 - (i) Was dishonest in that he knew that the transcripts he provided to ACCA on 9 May 2023, 14 May 2023 and/or 6 July 2023 were inaccurate.

Allegation 2

- (a) On 22 February 2023 and/or 23 February 2023, Ashish Khanal, an ACCA student, sent emails to ACCA which attached and/or contained photographs of naked male genitalia and/or included inappropriate comments.

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- (b) Mr Khanal's conduct in respect of Allegation 2(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2023).

Allegation 3

- (a) On 9 August 2023, Ashish Khanal, an ACCA student, sent a web chat message to an employee of ACCA in which he made derogatory comments about and/or threats of violence and inappropriate conduct towards an ACCA Senior Investigations Officer.
- (b) Mr Khanal's conduct in respect of Allegation 3(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2023).

Allegation 4

- (a) On 14 November 2022, 25 July 2023 and/or 29 August 2023, Ashish Khanal, an ACCA student, sent emails to ACCA in which he used inappropriate language.
- (b) Mr Khanal's conduct in respect of Allegation 4(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable from 2022 to 2023).

Allegation 5

By reason of his conduct, Ashish Khanal is guilty of misconduct in respect of any or all of the matters set out at allegations 1 to 4, pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Khanal be removed from ACCA's student register and to pay costs to ACCA in the sum of £7600.00

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