



Think Ahead

# News release

23 March 2023

## Disciplinary Committee ordered student removed\*

On 15 March 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abhinav Agarwal of Agra, India:

### Allegations

Mr Abhinav Agarwal (Mr Agarwal), an Association of Chartered Certified Accountants ('ACCA') student:

1. On 06 January 2021, in respect of an investigation arising from Mr Agarwal's conduct in a remotely invigilated exam held on 2 January 2021 provided to ACCA an inaccurate and/or misleading explanation in an email, when he explained in the context of why he was leaning off camera during the exam , "... SOMETIMES MY PEN HAD FALLEN SO I HAVE BOW DOWN TO PICK UP MY PEN BESIDE MY TABLE AND IF THEY THINK THAT I HAVE SOMETHING WITH ME...'
2. The conduct referred to in Allegation 1 above:
  - (a) Was dishonest, in that he knew the explanation to be untrue and/or sought to mislead ACCA in that in an email he sent on 22 April 2021 he admitted his previous explanation (as referred to in allegation 1 above) was untrue;
3. Mr Agarwal is guilty of misconduct pursuant to bye-law 8(a)(i) in respect of the matters set out in Allegations 1 and 2 above.

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The Disciplinary Committee ordered that Mr Agarwal be removed from student membership and to pay costs to ACCA in the sum of £4879.25.

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)