

10 November 2023

Disciplinary Committee ordered student removed*

On 09 October 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Jay Mahesh Badge of Nashik, India

Allegations

Mr Jay Mahesh Badge (“Mr Badge”), an ACCA student:

1. On 13 November 2021, during and in relation to a scheduled remotely invigilated FMA Management Accounting examination (“the Exam”):
 - a) Used an unauthorised item, namely a mobile phone, contrary to Examination Regulation 5(a).
 - b) Intended to use the mobile phone to gain an unfair advantage in the Exam, contrary to Examination Regulation 6(b).
 - c) Engaged in conduct designed to assist him in the Exam attempt by having the mobile phone in his possession, contrary to Examination Regulation 10.
 - d) Used the mobile phone to take photograph(s) of the Exam, contrary to Examination Regulations 12 and 14.

2. On 22 November 2021, in an email response to a notification from ACCA's CBE Delivery Team that Mr Badge was observed taking a photograph of the Exam using a mobile phone, inaccurately represented the reason for the presence of the mobile phone which he stated he had picked up wrongly instead of a charger for the laptop.
3. The conduct alleged at Allegation 2 was:
 - a) Dishonest, in that he knew the explanation was false and/or intended to mislead; or, in the alternative,
 - b) Demonstrates a failure to act with integrity.
4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Badge failed to co-operate with the investigation of a complaint, arising out of his conduct during the Exam, in that he failed to respond to any or all of ACCA's correspondence sent to him on:
 - a) 20 May 2022;
 - b) 10 June 2022; and
 - c) 7 July 2022.
5. By reason of his conduct, Mr Badge 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 to 4 above; or in the alternative,
 - b) Liable to disciplinary action pursuant to byelaw 8(a)(iii) in respect of the matters set out at Allegations 1 and 4 above.

The Disciplinary Committee ordered that Mr Jay Mahesh Badge be removed from the register and to pay costs to ACCA in the sum of £7000

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

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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.

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