

01 May 2024

Disciplinary Committee ordered student removed*

On 19 April 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abhi Goyal of Delhi, India:

Allegations

Mr Abhi Goyal (Mr Goyal), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 19 December 2022, during a remotely invigilated Business and Technology exam (“the exam”) session:
 - (a) Caused or permitted a third party to be present with him in the same room where he sat the exam, contrary to Examination Regulation 20;
 - (b) Spoke to a third party during his exam contrary to Examination Regulation 16;
 - (c) Attempted to deceive the proctor by giving false or misleading information about the presence of a third party in the same room where he sat the exam contrary to Examination Regulation 3;
2. Mr Goyal’s conduct as referred to in paragraph 1c above was:
 - (a) Dishonest in that Mr Goyal informed the proctor that a third party was not in the same room where he sat the exam, when this was not true,
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Goyal failed to co-operate with the investigation of this complaint, in that he did not respond in full or otherwise to any or all of ACCA’s correspondence sent on:

- (a) 11 January 2023;
- (b) 03 February 2023;
- (c) 27 February 2023;
- (d) 16 March 2023

4. By reason of his conduct, Mr Goyal is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Mr Abhi Goyal be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £5,700.00.

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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For media enquiries, contact:

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com