

21 August 2024

Disciplinary Committee ordered student removed

On 07 August 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammed Ajnas Mansoor C K of Kannur, India:

Allegations

Mr Muhammed Ajnas C K, ACCA student:

1. On 12 September 2021 in relation to a remotely invigilated TX UK Taxation exam used during the exam an 'unauthorised item', namely a camera or a mobile phone with a camera, to take photographs of the exam content.
2. Caused or permitted one or more of the photographs referred to in Allegation 1 to be shared with a person or persons unknown.
3. By the reason of the matters referred to above in respect of Allegation 1 is in breach of one or more of:
 - (a) Exam Regulation 5 (a)
 - (b) Exam Regulation 12
 - (c) Exam Regulation 14.
4. By reason of the matters referred to in Allegation 2 is further in breach of Exam Regulation 4.

5. Any or all of the conduct described at Allegation 2 was reckless in that the sharing of the photograph or photographs created a clear and obvious risk that they could be seen by other entrants of the same exam in order to obtain an unfair advantage.
6. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - (a) 10 December 2021;
 - (b) 24 December 2021;
 - (c) 07 January 2022.
7. By reason of his conduct, Mr C K 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 6 above.

The Disciplinary Committee ordered that Mr C K be removed from the student register and to pay costs to ACCA in the sum of £7500.00

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 252,500 members and 526,000 future members in 180 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