

21 February 2024

Disciplinary Committee ordered student removed.

On 08 February 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Shashank Uttam of Delhi, India:

Allegations

Mr Shashank Uttam ("Mr Uttam), an Association of Chartered Certified Accountants ('ACCA') student:

- 1) On 15 February 2023 during an on-demand MA1 Management Information exam (the Exam):
 - a) Whispered and or spoke out aloud during the exam, contrary to Examination Regulation 16
- 2) Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Uttam 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) 27 February 2023
 - b) 27 March 2023
 - c) 14 April 2023
 - d) 29 June 2023
- 3) By reason of his conduct, Mr Uttam is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the above matters.

The Disciplinary Committee ordered that Mr Uttam be removed from the ACCA student register and to pay costs to ACCA in the sum of £5500.00

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*

- 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