



Think Ahead

News release

13 March 2024

Disciplinary Committee ordered student removed with immediate effect*

On 08 March 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Khushnam Jatinder Kumar, of Toronto, Canada:

Allegation 1

On 5 September 2022, Miss Khushnam Jatinder Kumar, an ACCA student:

- a) Used, or caused or permitted a third party to use, an unauthorised item, during ACCA's Advanced Audit and Assurance remotely invigilated exam, to take photographs of one or more of the exam questions, contrary to Exam Regulations 5a, 10 and/or 12.
- b) Shared, or caused, or permitted one or more of the photographs referred to in Allegation 1a, to be shared with a person or persons unknown, contrary to Exam Regulations 10 and/or 14.

Allegation 2

Miss Kumar's conduct:

- a) In respect of Allegation 1a, was dishonest in that the taking and retaining of the photograph of the exam question could potentially assist her if she had to resit the same exam and thereby provide her with an unfair advantage and/or

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b) In respect of Allegation 1b, was dishonest in that sharing the photograph with another or other exam candidates sitting the same exam could provide them with an unfair advantage.

Allegation 3

By reason of any or all of the facts set out at Allegations 1 and /or 2 above, Miss Kumar, is:

a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Kumar be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £3500.

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.