



Think Ahead

News release

20 March 2024

Disciplinary Committee ordered student removed *

On 15 March 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Pratham Jayesh Parmar of Delhi, India:

Allegations

Mr Pratham Jayesh Parmar (“Mr Parmar”), an Association of Chartered Certified Accountants (“ACCA”) student:

- 1) On 14 April 2022, during an on-demand Business and Technology (BT) examination (the Exam):
 - a) Failed to ensure that his full face was visible to the camera throughout the exam contrary to Examination Regulation 1 and the Examination Guidelines;
 - b) Whispered and or spoke aloud during the exam, contrary to Examination Regulation 16.
- 2) Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Parmar 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. 30 November 2022;
 - b. 11 January 2023;
 - c. 31 January 2023;
 - d. 10 March 2023.

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3) By reason of his conduct, Mr Parmar is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of allegation 2, and
- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of allegations 1(a) and (b).

The Disciplinary Committee ordered that Mr Pratham Jayesh Parmar be removed from ACCA student register and to pay costs to ACCA in the sum of £6000.00.

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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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