

29 May 2024

Disciplinary Committee ordered student severe reprimand/*

On 21 May 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following amended allegations against Mr Shrinjoy Sahu of Jamshedpur, India:

Allegations

Mr Shrinjoy Sahu ('Mr Sahu'), an ACCA student, during a Financial Reporting exam ("the exam") taken on 09 September 2021:

1. Used an unauthorised item, namely an electronic device capable of taking photographs to take a photograph of an exam question contrary to Exam Regulation 5(a) and Exam Regulation 12.
2. Further to the matters referred to in allegation 1 above, caused or permitted the photograph to be shared with a person or persons unknown, contrary to Exam Regulation 14.
3. Mr Sahu's conduct as referred to in allegations 1 and 2 above:
 - b) Demonstrates a failure to act with integrity
4. By reason of his conduct, Mr Sahu is liable to disciplinary action pursuant to:
 - a) Bye-law 8(a)(i), and
 - b) Bye-law 8(a)(iii) in respect of the breaches of the exam regulations as set out above

The Disciplinary Committee ordered that Mr Shrinjoy Sahu be severally reprimanded and that it was not appropriate to make any order for costs in ACCA's favour.

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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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