

31 May 2024

Disciplinary Committee ordered student removed.

On 24 May 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Bhupesh Tokas of Delhi, India:

Allegations

1. On or around 18 February 2023, Mr Bhupesh Tokas, an ACCA student, submitted or caused to be submitted to ACCA a 'Provisional Result Notification for ACCA Computer Based Examinations – F2 - Management Accounting' certificate that was false.
2. In respect of allegation 1 above, Mr Tokas's conduct was dishonest in that in submitting or causing to be submitted the documentation, he sought to represent that:
 - a. He had passed the F2 – Management Accounting examination with a 74% pass mark when he knew he had not.
3. By reason of his conduct Mr Tokas is:
 - a. Guilty of Misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out above.

The Disciplinary Committee ordered that Mr Tokas be removed from the student register and to pay costs to ACCA in the sum of £500.00.

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:

ACCA News Room

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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