

09 December 2024

## **Disciplinary Committee ordered student removed\***

On 29 November 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Akshara Mehta of Mumbai, India:

### Allegations

#### Allegation 1

Ms Akshara Pankaj Mehta an ACCA student on 8 June 2023 during a Financial Reporting session-based exam sat by her and remotely invigilated

- a) Was in possession of unauthorised materials comprising ACCA exam revision material or similar contrary to Examination Regulation 4.
- b) Misled the exam invigilator regarding some or all of the unauthorised materials referred to in Allegation 1 (a) above in that she claimed “it is rough working sheet” when in fact as she confirmed subsequently it was “pre exam study material”.

#### Allegation 2

By reason of the matters referred to in Allegation 1 above Ms Mehta was:

- a) In breach of Exam Regulation 3 by reason of her attempt to mislead the exam invigilator whilst seeking to gain an unfair advantage,
- b) Dishonest because she must have known what the material referred to in Allegation 1 was but claimed it was something else in order to mislead the exam invigilator whilst seeking to gain an unfair advantage

### Allegation 3

By reason of the matters set out above, Ms Mehta, is:

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

The Disciplinary Committee ordered that Ms Mehta be removed from the student register and to pay costs to ACCA in the sum of £5,700.00

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 -**

**For media enquiries, contact:**

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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](http://www.accaglobal.com)