

14 May 2025

Disciplinary Committee ordered student removed*

On 25 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Milan Prasad Pandey of Butwal, Nepal:

Allegations

The allegations against Mr Pandey were as follows.

1. Mr Milan Pandey, an ACCA student, in relation to his Performance Management exam on 7 June 2023:
 - (a) Used an unauthorised item, namely a mobile phone with a camera, to take a photograph or photographs of exam content, contrary to Exam Regulations 5a and 11; and/or
 - (b) Shared the said photograph or photographs with a third party or third parties unknown contrary to Exam Regulation 13.
2. Mr Milan Pandey's conduct in respect of Allegations 1(a) – 1(b) was:
 - (a) Dishonest in that he took and/or shared the said photographs to gain an unfair advantage in a potential future sitting of the exam and/or to assist other ACCA students who are yet to sit the exam.
3. By reason of the above, Mr Milan Pandey is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all the conduct referred to above.

The Disciplinary Committee ordered that Mr Pandey be removed from the student register and to pay costs to ACCA in the sum of £5,500.

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

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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