

23 July 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 21 August 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Agastya Garg.

## Allegations

Mr Agastya Garg, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During a remote invigilated FM examination taken on the 06 December 2024;
  - a. Had on his person or desk and/or used an authorised item, namely a mobile, phone during that exam contrary to Exam Regulation 5(a); and/or:
  - b. Failed to comply with the Exam Guidelines to 'keep mobile phones out of arm's reach' contrary to Exam Regulation 1; and:
  - c. Gave the Proctor false or misleading information about his conduct and/or use of the mobile phone during the exam contrary to Exam Regulation 3.
2. The conduct referred to in Allegation 1 above, or any of it, was:
  - a) Dishonest, in that Mr Garg intended to gain an unfair advantage for himself and/or for others in the exam and/or in a future exam;

- b) Dishonest, in that he gave false or misleading information to the Proctor about his conduct and/or use of the mobile phone during the exam; or in the alternative:
  - c) Such conduct demonstrates a failure to act with integrity.
3. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Garg 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. 14 February 2025;
  - b. 11 March 2025;
  - c. 26 March 2025.
4. By reason of his conduct, Mr Garg is:
- a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegations 1 and 3 above.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

Twitter/X: @ACCANews

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

**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)