

29 July 2025

Disciplinary Committee ordered student removed*

On 15 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Aditi Dinesh Kumar Nahar of Thane, India:

Allegations

Ms Aditi Dinesh Kumar Nahar ('Ms Nahar'), an ACCA student:

1. On 06 January 2022, in relation to the ACCA's computer-based FMA Management Accounting Exam ("the Exam"):
 - a. Used a mobile telephone with camera during the Exam (an unauthorised item within meaning of Regulation 5(a) of the Exam Regulations) in breach of Regulation 6(b) of the Exam Regulations; and/or:
 - b. Engaged in improper conduct designed to assist her and/or any other entrant with the Exam or a future FMA exam attempt contrary to Regulation 10 of the Exam Regulations in that she:
 - i. Took photographs of exam questions which were on her computer screen with a mobile telephone during the exam; and/or
 - ii. Caused or permitted the said photographs to be shared with a third party or parties; and/or:
 - c. Copied exam content by taking photographs of her computer screen with a mobile telephone with camera in breach of Regulation 14 of the Exam Regulations.
2. Further, Ms Aditi Dinesh Kumar Nahar's, conduct in respect of any or all of the matters set out in Allegations 1(a) to (c) above was:

- a. Dishonest, in that she intended to, and/or did, gain an unfair advantage for herself and/or others in the Exam or a future FMA exam attempt;

3. By reason of Ms Aditi Dinesh Kumar Nahar conduct above she is:

- i. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters in Allegations 1 and/or 2;

The Disciplinary Committee ordered that Ms Nahar be removed from the student register and to pay costs to ACCA in the sum of £5,600.

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