

11 August 2025

Disciplinary Committee ordered student removed with immediate effect*

On 30 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Aayush Gupta of Pilkhuwa Dehat, India:

Allegations

Mr Aayush Gupta an ACCA student, in respect of his remotely invigilated Financial Reporting (FR) exam held on 14 December 2023 (the exam):

1. Attempted to deceive the exam proctor and/or supervisor by giving false or misleading information to them, contrary to Exam Regulation 3.
2. Used an unauthorised item, namely a mobile telephone with camera, contrary to Exam Regulation 5(a).
3. Took photographs or video recordings of one or more exam questions with the said mobile telephone, contrary to Exam Regulation 11.
4. Mr Gupta's conduct in respect of all of allegations 1 to 3 above was:
 - I. Dishonest, in that he intended to gain an unfair advantage in the exam and/or a future FR exam.
5. By reason of the above, Mr Gupta is:
 - I. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of all of the conduct referred to above.

The Disciplinary Committee ordered that Mr Aayush Gupta be removed from the Student Register with immediate effect and no costs awarded to ACCA.

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:

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