

01 July 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 30 July 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 Aayush Gupta.

## 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 any or 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, or in the alternative:

II. Demonstrates a failure to act with integrity.

5. By reason of the above, Mr Gupta is:

I. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct referred to above, or in the alternative:

II. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of allegations 1 to 3.

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

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