

26 November 2025

Disciplinary Committee ordered student removed with immediate effect*

On 11 November 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Kumarasamy S of Madurai, India:

Allegations

Mr Kumarasamy S, a student of the Association of Chartered Accountants (ACCA), during an on-demand remotely invigilated Financial Accounting examination on 18 February 2025:

1. Used or permitted a third party to use, an unauthorised item, namely an electronic communication device capable of taking photographs.
2. Further to the matters referred to in allegation 1, caused or permitted the taking of photographs of an exam question as presented on his computer screen.
3. Further to the matters referred to in allegations 1 and 2, caused or permitted one or more of the photographs referred to in allegation 2 to be shared with a third party or parties unknown.
4. By reason of the matters referred to above in respect of allegations 1 to 3, Mr Kumarasamy S is in breach of one or more of:
 - a) Exam Regulation 5(a) and/or 5 (b) in respect of allegation 1
 - b) Exam Regulation 14 in respect of allegation 2
 - c) Exam Regulation 10 in respect of allegation 3
 - d) Exam Regulation 14 in respect of allegation 3
5. Mr Kumarasamy S's conduct as referred to in any or all allegations 1 to 3 above:

- a) Was dishonest in that the taking and/or retaining of photographs of exam content could potentially assist him if he had to resit the same exam, and thereby provide him with an unfair advantage; and/or
 - b) Was dishonest in that causing and/or permitting one or more of the photographs to be taken and/or shared with a person or persons unknown whether during the exam or otherwise, could provide them with an unfair advantage in the said exam or a future exam.
6. Between 16 April 2025 and 23 May 2025, Mr Kumarasamy S failed to co-operate with the consideration or investigation of this complaint in that he failed to respond to any or all of ACCA's correspondences on 16 April 2025, 01 May 2025 and 16 May 2025, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations.
7. By reason of any or all of his conduct, Mr Kumarasamy S is:
- a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Kumarasamy S be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £6323.00.

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

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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