

14 October 2025

Disciplinary Committee ordered student removed *

On 26 September 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Karthick R of Maraimalai Nagar, India:

Allegations

On 07 June 2024, Mr Karthick R, an ACCA student, in relation to a remotely invigilated Financial Management exam:

1. Failed to adhere to ACCA's Examination Guidelines and/or the proctor's instructions by failing to keep his mobile phone out of arm's reach, contrary to Exam Regulation 1 and Exam Regulation 2;
2. Attempted to deceive the exam proctor by giving false or misleading information, in that when asked whether he was using a mobile phone, he stated that he was not, when that was not the case, contrary to Exam Regulation 3;
3. Used an unauthorised item, namely a mobile phone with a camera, throughout the examination attempt, contrary to Exam Regulation 5(a) and therefore intended to gain an unfair advantage in accordance with Exam Regulation 6(b).
4. Any or all of Mr Karthick R's conduct in respect of 1 – 3:
 - i. Was dishonest in that he untruthfully stated to the exam proctor that he was not using his mobile phone during his examination attempt, when that was not the case.
 - ii. Was dishonest in that he used an authorised item to gain an unfair advantage for himself in the exam.

5. By reason of the above conduct, Mr Karthick R is:

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

The Disciplinary Committee ordered that Mr Karthick R be removed from the student register and to pay costs to ACCA in the sum of £1500.00.

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