

29 08 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 26 September 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 Karthick R.

## 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, or in the alternative.
  - iii. Demonstrates a failure to act with integrity.
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 or, in the alternative,
  - ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of allegations 1 to 3 above.

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

**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)