

02 September 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 30 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Dhruv Khurana.

Allegations

Mr Dhruv Khurana (Mr Khurana) an ACCA student, in respect of his remotely invigilated Financial Accounting (FA) exam held on 13 August 2024 (the exam):

1. Used an unauthorised item, namely a mobile phone, contrary to Exam Regulation 5(a).
2. Failed to keep his mobile phone out of arm's reach contrary to the Exam Guidelines and Exam Regulation 1.
3. Left the exam desk when he was not permitted to do so and did not have specific permission to do so, contrary to the Exam Guidelines and Exam Regulation 1.
4. Mr Khurana's conduct in respect of allegations 1 to 3 above or any of it, was in addition:
 - I. Dishonest, in that by using his mobile phone and/or leaving the exam desk without permission during the exam, he intended to gain an advantage in the exam; or in the alternative:
 - II. Demonstrates a failure to act with integrity.

5. By reason of any or all of the above, Mr Khurana is:

I. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect 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 allegations 1 to 3 and 5).

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

E: newsroom@accaglobal.com

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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