

07 September 2026

Disciplinary Committee ordered student removed with immediate effect*

On 21 August 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Prabjeet Nijjar of Loughborough, United Kingdom:

Allegations

Mr Prabjeet Nijjar, a student of ACCA, in relation to his remotely invigilated Financial Reporting (FR) examination taken on 04 September 2025 ("the Exam"):

1. Whispered and/or spoke out loud during the period logged into the remote proctoring platform until 5 minutes after submission of the exam or termination of the exam. Contrary to Exam Regulation 15.
2. Communicated, and/or attempted to communicate, with any person and/or permitted communication with him by a person other than those persons permitted within the Exam Regulations. Contrary to Exam Regulation 15.
3. Permitted a third party to be in the room during the period logged into the remote proctoring platform until 5 minutes after submission of the exam or termination of the exam. Contrary to Exam Regulation 19.
4. Gave false or misleading information to the exam proctor regarding the presence of the third party in the room. Contrary to Exam Regulation 3.
5. Was in possession of unauthorised materials relevant to the exam, contrary to Exam Regulation 4.

6. Mr Prabjeet Nijjar conduct in respect of any or all of the above was dishonest in that:
- a) He intended to gain an unfair advantage in the examination by virtue assistance to be provided by the third party.
 - b) He intended to gain an unfair advantage in the examination by virtue of access to unauthorised materials.
 - c) He falsely stated to the proctor that the third party had entered the room accidentally when he knew this not to be true.
8. Mr Nijjar failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that he failed to respond to any or all of ACCA's correspondence dated:
- a) 12 November 2025;
 - b) 26 November 2025;
 - c) 11 December 2025.
9. By reason of the above, Mr Nijjar is:
- a) 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 Prabjeet Nijjar be removed from the student register from ACCA with immediate effect and to pay costs to ACCA in the sum of £7,000.00.

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*

- ends –

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

[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