

29 July 2026

Disciplinary Committee ordered student removed*

On 24 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Diya M of Kerala, India:

Allegations

Ms Diya M, a student of the Association of Chartered Accountants (ACCA), during an on-demand remotely invigilated Corporate and Business Law (LW) remotely invigilated exam taken on 30 October 2025 ('The Exam'):

- 1) Failed to comply with the Proctor's request, namely to refrain from looking off screen, contrary to Exam Regulation 2.
- 2) Caused or permitted another person to be present in the room in which she was sitting the exam, contrary to Exam Regulation 19.
- 3) In relation to the conduct set out at Allegations 1 and/or 2 above she engaged in irregular conduct designed to assist her and/or another in this or a future exam attempt, contrary to Exam Regulation 10.
- 4) Ms M's conduct in respect of any or all of the above was:
 - a) Dishonest, in that she intended to gain an unfair advantage for herself and/or another in this or a future examination.

5) By reason of the above, Ms M is:

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

The Disciplinary Committee ordered that Ms Diya M be removed from the Student Register.

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