

12 October 2026

Disciplinary Committee ordered student removed*

On 03 July and 15 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Elna John of Udumbanchola, India:

Allegations

Miss Elna John ("Miss John"), a student of the Association of Chartered Certified Accountants ("ACCA"):

1. On 01 December 2025, during an Audit and Assurance ("AA") examination ("the exam") was in possession of unauthorised materials comprising of notes ("the unauthorised materials"), contrary to Examination Regulation 4.
2. Used, or intended to use, the unauthorised materials during the exam to gain an unfair advantage in the exam.
3. Miss John's conduct set out in Allegation 1 and/or 2 above was:
 - a. Dishonest, in that she gained, or intended to gain, an unfair advantage in the exam;
4. By reason of any, or all, of her conduct set out in Allegation 1 to 3 above, Miss John is:
 - a. Guilty of misconduct pursuant to bye-law B(a)(i).

The Disciplinary Committee ordered that Miss Elna John be removed from the student register and to pay costs to ACCA in the sum of £1,000.

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

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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