



Think Ahead

News release

12 December 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 18 December 2024. 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 Hemduth Ramchurun.

Allegations

1. Mr Hemduth Ramchurun, an ACCA student, in relation to his "FR" Financial Reporting exam sat on 7.9.2023:
 - (a) Used an unauthorised item, a mobile telephone with a camera, to take a photograph or photographs of his screen and live exam questions, contrary to exam regulations 5a, 5b and 11; and/or:
 - (b) Engaged in irregular conduct designed to assist him during the FR exam attempt, contrary to exam regulation 10; and/or
 - (c) Shared the said photograph or photographs with a third party or third parties contrary to exam regulation 13; and/or
 - (d) Failed to prevent the said photo or photographs from being accessed by or otherwise obtained by a third party or parties.

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2. Mr Ramchurun's conduct in respect of allegations 1 (a) to (c) was:

(a) dishonest in that he took and/or shared the said photo or photographs to gain an unfair advantage in the said exam or a future FR exam; in the alternative:

(b) demonstrates a lack of integrity.

3. Further or in the alternative, Mr Ramchurun's conduct in respect of allegation 1(d) was reckless in that he knew that he should not store or otherwise retain ACCA exam content on his or any electronic devices yet nevertheless ran that risk.

4. By reason of the above, Mr Ramchurun is:

(a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all the conduct referred to above or, in the alternative:

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) (in respect of allegations 1(a) to (c) only).

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 -

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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com