

07 November 2024

Disciplinary Committee ordered student removed*

On 01 November 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Metaraya Kothari of Rajasthan, India:

Allegations

Metaraya Kothari ('M Kothari'), Association of Chartered Certified Accountants ('ACCA') student, on 4 October 2021 in relation to a remotely invigilated FFA Financial Accounting examination (the 'exam'):

1. Contrary to Examination Regulation 1 and the Examination Guidelines, had on or about his person or at his desk unauthorised items, namely:
 - (a) a second calculator,
 - (b) a wallet,
 - (c) a second mobile phone.
2. Contrary to Examination Regulation 6, was in possession of and/or used a mobile phone in the examination room (as referred to on Allegation 1(c)).
3. Contrary to Examination Regulation 14, photographed or attempted to photograph exam questions.
4. Any or all of the conduct described in allegations 1-3 above:
 - (a) was dishonest, in that M Kothari knowing he was not permitted to have in his possession and or use a second mobile phone used or attempted to use that second mobile phone during the exam, and or;
 - (b) was dishonest in that M Kothari intended to use the second mobile phone to gain an unfair advantage in the exam; or in the alternative in either or both respects.

5. By reason of his conduct, M Kothari is:

(a) guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 4 above.

The Disciplinary Committee ordered that Mr Kothari be removed from student register and to pay costs to ACCA in the sum of £200.

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:

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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