

30 October 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 29 November 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 Ms Akshara Pankaj Mehta.

Allegations

Allegation 1

Ms Akshara Pankaj Mehta an ACCA student on 08 June 2023 during a Financial Reporting session-based exam sat by her and remotely invigilated

- a) Was in possession of unauthorised materials comprising ACCA exam revision material or similar contrary to Examination Regulation 4.
- b) Misled the exam invigilator regarding some or all of the unauthorised materials referred to in allegation 1 (a) above in that she claimed "it is rough working sheet" when in fact as she confirmed subsequently it was "pre exam study material".

Allegation 2

By reason of the matters referred to in Allegation 1 above Ms Mehta was:

- a) In breach of Exam Regulation 3 by reason of her attempt to mislead the exam invigilator whilst seeking to gain an unfair advantage,
- b) dishonest because she must have known what the material referred to in allegation 1 was but claimed it was something else in order to mislead the exam invigilator whilst seeking to gain an unfair advantage; in the alternative
- c) conduct that demonstrates a failure to act with integrity

Allegation 3

By reason of the matters set out above, Ms Mehta, is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative,
- b) Liable to disciplinary action pursuant to byelaw 8(a)(iii), in respect of breaches of the Exam Regulations as set out in allegation 1 above.

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 -

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