

18 September 2024

Disciplinary Committee ordered student removed*

On 12 September 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Tushar Dhingra of Delhi, India:

Allegations

Mr Tushar Dhingra ('Mr Dhingra'), a student of Association of Chartered Certified Accountants ('ACCA'):

1. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - (a) 5 August 2021;
 - (b) 27 August 2021;
 - (c) 13 September 2021.
2. Contrary to Examination Regulation 1 and the Examination Guidelines, which say you are permitted to have 'a [singular] noiseless, cordless pocket calculator', on 29 June 2021 during and in relation to his remotely invigilated FFA Financial Accounting examination (the 'Exam'), Mr Dhingra had two calculators on his desk.
3. By reason of his conduct in respect of the matter set out at Allegation 1, Mr Dhingra is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i)
4. By reason of his conduct in respect of the matter set out at Allegation 2, Mr Dhingra is liable to disciplinary action pursuant to bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Dhingra be removed from the student register and to pay costs to ACCA in the sum of £5,188.50.

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:

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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