

13 August 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 12 September 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 Tushar Dhingra.

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); or in the alternative,
 - (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).
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 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

E: newsroom@accaglobal.com

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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