Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Dhruv Khurana**
Heard on:	**Tuesday, 30 September 2025**
Location:	**Remotely via Microsoft Teams**
Committee:	**Mr Maurice Cohen (Chair)** **Ms Wanda Rossiter (Accountant)** **Mr Colin Childs (Lay)**
Legal Adviser:	**Mr David Marshall**
Persons present and capacity:	**Mr Dhruv Khurana (ACCA Student)** **Mr Amit Nayyar (Mr Khurana's Representative)** **Ms Michelle Terry (ACCA Case Presenter)** **Miss Mary Okunowo (Hearings Officer)**
Summary:	**Allegations proved. Removed from student register with immediate effect.**
Costs:	**No order.**

1. The Committee heard an allegation of misconduct against Mr Khurana. Ms Terry appeared for ACCA. Mr Khurana was present and was represented by Mr Nayyar.

2. The Committee had a main bundle of papers containing 76 pages and a service

bundle containing 18 pages. The Committee also had a video recording lasting 1 hour 48 minutes and two short audio recordings each lasting less than a minute.

PRELIMINARY MATTERS

3. In the Case Management form Mr Khurana expressed a wish for the hearing to be entirely in private. He gave no reasons. This application was not pursued, and the hearing was in public, as is usual.

4. Ms Terry applied to correct what she submitted was an obvious error in the wording of Allegation 5(ii). This ended with the words ‘and 5’ which seemed to have no meaning in the context. Mr Nayyar did not object to the words being deleted. The Committee agreed. The words should be deleted. The Committee was satisfied that Mr Khurana could not be prejudiced in the conduct of his defence by making the amendment.

ALLEGATION(S) / BRIEF BACKGROUND

5. Mr Khurana was registered as an ACCA Student on 17 October 2023. On 13 August 2024 he took an ACCA on-demand Financial Accounting (FA) remotely invigilated examination. This was a computer-based exam taken at a place of his choosing in his home country, India. The exam was remotely invigilated by a company called Company A. The invigilator (referred to by Company A as a ‘Proctor’) was not present but could view what was on Mr Khurana’s screen and could communicate directly with him if required through chat messages or by phoning him. The invigilator also had video and audio access to the camera on the laptop computer which Mr Khurana was using to take the exam. The video/audio from the laptop camera was recorded.

6. During the examination, staff at Company A formed the view that Mr Khurana had left his desk more than once without permission. They terminated the session prematurely and reported to ACCA that there had been ‘unscheduled breaks while the exam was in progress’. During the subsequent investigation, the case investigator examined the video in close detail and formed the view

that reflections from Mr Khurana's spectacles showed that he had used a mobile phone during the exam.

7. Mr Khurana faced the following allegations (as amended):

Schedule of Allegations

Mr Dhruv Khurana (Mr Khurana) an ACCA student, in respect of his remotely invigilated Financial Accounting (FA) exam held on 13 August 2024 (the exam):

1. Used an unauthorised item, namely a mobile phone, contrary to Exam Regulation 5(a).

2. Failed to keep his mobile phone out of arm's reach contrary to the Exam Guidelines and Exam Regulation 1.

3. Left the exam desk when he was not permitted to do so and did not have specific permission to do so, contrary to the Exam Guidelines and Exam Regulation 1.

4. Mr Khurana's conduct in respect of allegations 1 to 3 above or any of it, was in addition:

    i. Dishonest, in that by using his mobile phone and/or leaving the exam desk without permission during the exam, he intended to gain an advantage in the exam: or in the alternative:

    ii. Demonstrates a failure to act with integrity.

5. By reason of any or all of the above, Mr Khurana is:

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

    ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii) (in respect

of allegations 1 to 3).

DECISION ON FACTS / ALLEGATION(S) AND REASONS

8. Ms Terry did not present oral evidence. She relied on the documentary evidence. This mainly consisted of the video recording of the exam and analysis thereof. The video showed Mr Khurana's head and shoulders from before the exam started to when it concluded. Mr Khurana did give oral evidence, was cross-examined and questioned by the Committee.

9. At the start of the hearing Mr Nayyar admitted Allegations 1, 2 and 3 on his client's instructions. The Chair announced that Allegations 1, 2 and 3 had been found proved.

10. The background to these allegations was that Mr Khurana had a mobile phone available to him during the exam. This was required, so the invigilator could contact him if necessary. However, the student has to place it out of reach. In oral evidence, Mr Khurana said that he had placed it on the sofa which could be seen on the video. The Committee studied the video recording carefully. It showed that at times a reflection could be seen in Mr Khurana's spectacles which showed him using a mobile phone. The video also showed two occasions when Mr Khurana had left the exam desk without permission from the Proctor.

Allegation 4(l): dishonesty

11. The Committee considered the issue of dishonesty in relation to Allegation 1 first. By using a mobile phone Mr Khurana was in breach of Exam Regulation 5(a). Exam Regulation 6(b) provided that in those circumstances:

… it will be assumed that you intended to use the 'unauthorised items' to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised items' to gain an unfair advantage in the exam.

12. Mr Khurana's case was that he was using the phone solely for the purpose of

connecting to the Internet. He said that he had problems with the WiFi connection, so he set up a ‘hotspot’ on his phone and connected to that. The Committee accepted that there was evidence from the Company A chat log to support his case that there were connectivity issues. It accepted that he may have set up a hotspot on his phone. However, the video showed him using his phone extensively and far more than would be required simply to enable a hotspot. The Committee was not impressed by Mr Khurana’s oral evidence. He seemed to find it difficult to give any clear account of what he was doing at the relevant times.

13. The Committee considered that he must have known that it is not permitted for a student to use a phone during an exam. He would have known this both from the exam instructions and from his general knowledge and experience as a student. He could have sought permission from the Proctor or informed the Proctor of what he had done after the event. He did not do so and would not have anticipated that careful study of the video later would reveal his mobile phone use. He seemed to be using it clandestinely. When the allegation was first put to him, he denied it and claimed that the reflections were of his laptop screen, not his phone. The Committee did not accept his evidence that his use of the mobile phone was confined to setting up the hotspot. Even on the balance of probabilities test, it would have found that he had used the phone for an illicit purpose. He had clearly failed to discharge the burden of proof in Exam Regulation 6(b). Using a phone clandestinely during an exam for an illicit purpose was dishonest by the standards of ordinary, decent people. The same applies to Allegation 2: in order to use the phone, he first had to move it onto his desk so it was within reach, as shown in the video. His motive for moving it must have been the same as his motive for using it. The Committee found Allegation 4(I) proved in relation to Allegations 1 and 2 only.

14. Dishonesty in relation to Allegation 3 raises different issues. Mr Khurana said that on one occasion he left his desk for a short time because he urgently needed to use the lavatory. He said he asked for permission but got no answer. There was some support for this in the audio recording. He said that there was a second occasion when he left to deal with the connection problem. The Committee concluded that these occasions were not acts of dishonesty, but Mr

Khurana failed to act with integrity by not being completely open about them. The Committee found Allegation 4(II) proved in relation to Allegation 3 only.

Allegation 5(I): misconduct

15. The Committee considered that Mr Khurana's dishonesty was a very serious matter. Exam cheating falls far below the standards expected of a student and would be regarded as deplorable by members and students of ACCA and by the general public. The Committee was satisfied that his actions in this respect amounted to misconduct.

16. Allegation 5(II) was in the alternative, so the Committee did not need to consider it.

SANCTION(S) AND REASONS

17. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to identify any mitigating and aggravating factors.

18. There was some mitigation in that Mr Khurana had no previous disciplinary findings against him and had fully cooperated with the investigation.

19. The misconduct found was of an extremely serious type. Exam cheating had the potential to cause harm by discrediting the integrity of the exam. It could have resulted in an under-qualified person gaining membership. However, the Committee did not identify any particular aggravating feature of this case, beyond the very serious nature of this type of misconduct.

20. Mr Khurana had not displayed any insight or remorse.

21. The Committee was quite satisfied that a sanction was required. It considered the available sanctions in order of seriousness.

22. The Committee first considered the sanctions of admonishment and then

reprimand but the guidance made it clear that these were not sufficient. For reprimand, the guidance states 'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'. Exam cheating cannot be described as a minor matter.

23. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. None of those elements was present in this case. The Committee went through the list of suggested factors but most of the suggested factors supporting a severe reprimand were not present. A severe reprimand would not be sufficient to mark the seriousness of the misconduct in this case.

24. The Committee considered that Mr Khurana's conduct was fundamentally incompatible with remaining as an ACCA student and that the minimum sanction it could impose was removal from the student register.

25. A student who has been removed can normally apply to be re-admitted after one year. The Committee considered whether to extend this period but decided that it was not necessary. His status as an unqualified student gave him little opportunity to harm the public. If Mr Khurana were to apply for readmission his application would be scrutinised by the Admissions and Licensing Committee.

COSTS AND REASONS

26. Ms Terry applied for costs totalling £6,502. Ms Terry accepted that the hearing today would take less time than had been estimated so some reduction might be appropriate.

27. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. The Committee took into

account that cases where video recordings have to be examined in detail are very time consuming. It concluded that the time spent, and the sums claimed were reasonable, subject to a possible reduction for the length of hearing time.

28. However, the Committee was concerned about Mr Khurana's ability to pay. Although he did not submit a formal statement of means he told the Committee, and it accepted, that he was a full-time student and did not have any income of his own. He was supported financially by his parents. Exceptionally, the Committee determined that this was a case where a nil contribution was appropriate. Accordingly, the Committee did not make a costs order.

EFFECTIVE DATE OF ORDER

29. The Committee considered that a student who had been removed from the register for dishonesty should not be permitted to remain on the register even during the appeal period. It determined that the order should take effect immediately.

ORDER

30. The Committee ordered as follows:

(a) Mr Dhruv Khurana shall be removed from the student register of ACCA with immediate effect.

(b) In view of Mr Khurana's financial circumstances there is no order for costs.

Maurice Cohen
Chair
30 September 2025