

11 March 2026

Disciplinary Committee ordered student removed*

On 18 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Jitendra Sah of Kathmandu, Nepal:

Allegations

Mr Jitendra Sah an ACCA student:

1. On 10 April 2023, during a remotely invigilated Business and Technology (FBT) exam (“the exam”) session:
 - (a) Caused or permitted a third party or parties to be present with him in the same room where he sat the exam contrary to Examination Regulation 20;
 - (b) Spoke out loud and or communicated or attempted to communicate with the third party or parties referred to in Allegation 1(a) above contrary to Examination Regulation 16;
2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Sah failed to co-operate with the investigation of this complaint, in that he did not respond to any or all of ACCA’s correspondence sent on:
 - (a) 19 May 2023;
 - (b) 16 June 2023;
 - (c) 10 July 2023 and
 - (d) 2 August 2023
3. By reason of his conduct, Mr Sah is:
 - a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Sah be removed from the student register and to pay costs to ACCA in the sum of £5,128.00.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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