

23 March 2026

Disciplinary Committee ordered student removed*

On 03 March 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Sugana Parihar of Mumbai, India:

Allegations

Miss Sugana Parihar (Miss Parihar), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 4 September 2024, during a remotely invigilated Financial Reporting (FR) examination (“the exam”) on 4 September 2024, possessed at her desk and/or used notes, books or other written materials which were unauthorised materials within the meaning of Exam Regulation 6(a), contrary to Exam Regulation 4 and/or Exam Regulation 10.
2. Further to Allegation 1, failed to adhere to ACCA’s Exam Guidelines in that she possessed an item or items at her desk which were not on the list of permitted items in the exam guidelines, contrary to Exam Regulation 1.
3. Further to Allegation 1, gave false or misleading information to the exam Proctor during the exam contrary to Exam Regulation 3, in that when the Proctor referred to her usage of the unauthorised materials, Miss Parihar denied so doing.
4. Any or all of Miss Sugana Parihar’s conduct in respect of Allegations 1, 2 and/or 3 above was:
 - a) Dishonest, in that Miss Parihar intended to use, and/or used any or all of the unauthorised materials which she had at her desk to gain an unfair advantage in the Exam, and/or;

b) Dishonest in that she deceived or attempted to deceive the Proctor by giving false or misleading information regarding her possession and/or use of unauthorised materials, during the exam.

5. By reason of any or all of her conduct, Miss Parihar is:

(a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Parihar be removed from the student register and to pay costs to ACCA in the sum of £8,782.00

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:

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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