

30 April 2025

Disciplinary Committee ordered student severely reprimanded*

On 29 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Alishba Bhatti of Madeenat al-Shariqah, United Arab Emirates:

Allegations

1. On 02 October 2023, during a remotely invigilated FFA - Financial Accounting exam session, Ms Bhatti caused or permitted a third party to be present with her in the same room where she sat her exam contrary to Examination Regulation 20.
2. In the course of ACCA's investigation regarding allegation 1 above, Miss Bhatti confirmed by email on 29 January 2024 that a third party was not present in the room when she sat her FFA - Financial Accounting exam but subsequently in an email sent by her to the case officer on 30 January 2024 and in a phone discussion with the case officer on 21 March 2024, she confirmed that her brother was in the exam room with her for '...2-3 minutes...'.
 3. By reason of the matters referred to in allegation 2 Ms Bhatti was
 - a) Dishonest in that by her email of 29 January 2024 Ms Bhatti attempted to mislead ACCA regarding whether a third party was present in the same room where she was sitting her exam.
4. By reason of her conduct, Ms Bhatti is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Alishba Bhatti be severely reprimanded and to pay costs to ACCA in the sum of £4,000.00.

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

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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