

30 May 2025

Disciplinary Committee ordered student removal from register*

On 08 May 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Harshi Bhalawat of Surat, Gujarat, India:

Allegations

Miss Harshi Bhalawat ('Miss Bhalawat'), ACCA student on 12 September 2021, during a remotely invigilated Business and Technology examination ('the exam'):

1. Engaged in improper conduct designed to assist her in her exam attempt in that she:
 - i. caused or permitted a third party to be present and/or
 - ii. caused or permitted that third party to provide assistance to her and/or
 - iii. communicated with that third party during all or part of the exam
2. Miss Bhalawat's conduct referred to in paragraph 1 above was in breach of:
 - a) Examination Regulation 2 by failing to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) during the exam, in that she failed to ensure no one else was around her in the room where she sat her exam and/or
 - b) Examination Regulation 10 in that she did engage in improper conduct designed to assist her in her exam attempt (as stated in paragraph 1 i-iii above); and/or
 - c) Examination Regulation 16. In that she communicated with a person other than the exam proctor for the duration of the exam
3. Further, Miss Bhalawat's conduct as referred to in paragraphs 1 and/or 2 above was:

- a) Dishonest, in that Miss Bhalawat sought to obtain an unfair advantage in the exam by obtaining assistance from a third party.
4. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate fully with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence dated:
- a) 11 January 2022,
 - b) 26 January 2022,
 - c) 10 February 2022, and/or
 - d) 25 February 2022.
5. By reason of her conduct, Miss Bhalawat is:
- a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters referred to above.

The Disciplinary Committee ordered that Miss Bhalawat be removed from student register and to pay costs to ACCA in the sum of £6.600.

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*

- ends –

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