ACCA Think Ahead

News release

19 March 2026

Affiliate severely reprimanded*

On 12 March 2026, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against an affiliate, Ms Nancy Bhatia, of Delhi, India:

Allegations

Ms Nancy Bhatia, an ACCA affiliate, admits the following:

Allegation 1

Applied for membership to ACCA on or about 15 July 2025 and in doing so purported to confirm in relation to her ACCA Practical Experience training record that she had achieved the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 3: Strategy, innovation and sustainable value creation
- Performance Objective 4: Governance, risk and control
- Performance Objective 5: Leadership and management
- Performance Objective 6: Record and process transactions and events
- Performance Objective 18: Prepare for and plan the audit and assurance process
- Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement
- Performance Objective 20: Review and report on the findings of an audit or assurance engagement

Allegation 2

Such conduct was reckless in that Ms Bhatia paid no or insufficient regard to ACCA's requirements to ensure that the performance objective statements referred to in Allegation 1 had to be solely in her own words as required by ACCA.

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Allegation 3

By reason of her conduct, Ms Bhatia is guilty of misconduct pursuant to ACCA Bye-law 8(a)(i) in respect of the matters set out at Allegations 1 and 2 above.

The Consent Orders Chair ordered that Ms Bhatia be severely reprimanded and pay costs to ACCA in the sum of £2,437.00.

ACCA's regulations require ACCA to publish the Committee's finding and orders by way of a press release, as soon as practicable.

- ends –

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