

30 March 2026

Disciplinary Committee ordered student removed with immediate effect*

On 18 March 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Sushmitha L B of Bangalore, India:

Allegations (as amended)

Ms Sushmitha L B, an ACCA student, in respect of her on-demand remotely invigilated Audit and Assurance examination taken on 02 June 2025 ('the Exam'):

1. Failed to adhere to ACCA's Exam Guidelines to 'move mobile phones...out of arms reach' and/or possessed an item on or about her desk or person which was not on the list of permitted items in the Exam Guidelines, contrary to Exam Regulation 1.
2. Was in possession of and/or used an unauthorised item, namely a mobile phone with camera, during the Exam, contrary to Exam Regulations 5(a) and/or 5(b) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulations 6(b).
3. Used the above referenced item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.
4. Gave the exam proctor false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.
5. In respect of any or all of the above was dishonest in that:
 - a) She intended to use or used an authorised item, a mobile phone with camera, during the Exam to gain an unfair advantage in the exam;

- b) She provided false or misleading information to the proctor with the intention of deceiving the proctor into believing she was not in possession of and/or using an unauthorised item.

7. By reason of any or all of the above, Ms LB is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Ms Sushmitha L B be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £500.00.

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