

16 September 2026

Disciplinary Committee ordered student removal with immediate effect*

On 04 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Rishika of Panchkula, India:

Allegations

Miss Rishika, a student of the Association of Certified Chartered Accountants (“ACCA”), during an on-demand remotely invigilated Financial Management examination on 07 March 2025 (“the exam”):

1. Used or permitted a third party to use an unauthorised item, namely an electronic device capable of taking photographs (“the unauthorised item”), contrary to Exam Regulation 5(a) and/or 5(b).
2. Caused or permitted the taking of photographs of exam content presented to her (“the photographs”), contrary to Exam Regulation 11 and/or 13.
3. Caused or permitted the photographs to be shared with a third party or parties unknown, contrary to Exam Regulation 13.
4. Miss Rishika's conduct set out in Allegation 1, 2 and/or 3 was:
 - a. Dishonest in that she used or permitted the use of the unauthorised item, and/or caused or permitted the taking and/or sharing of the photographs, to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam;
5. Miss Rishika failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that she failed to respond to any or all of ACCA’s correspondence dated:

- a. 05 November 2025
- b. 20 November 2025
- c. 05 December 2025

6. By reason of any or all of her conduct set out in Allegation 1 to 5, Miss Rishika is:

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

The Disciplinary Committee ordered that Miss Rishika be removed from ACCA student register with immediate effect and to pay costs to ACCA in the sum of £5000.

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