Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Miss Swati Sharma**
Heard on:	**Tuesday, 14 October 2025**
Location:	**Remotely via MS Teams**
Committee:	**Mr Andrew Gell (Chair)** **Ms Sue Gallone (Accountant)** **Mr Nigel Pilkington (Lay Member)**
Legal Adviser:	**Mr Richard Ferry-Swainson**
Persons present and capacity:	**Mr Richard Ive (Case Presenter on behalf of ACCA)** **Miss Mary Okunowo (Hearings Officer)**
Summary:	**Facts found proved. Student removed from register with immediate effect.**
Costs:	**£5,700.00 ordered in favour of ACCA.**

INTRODUCTION / SERVICE OF PAPERS

1. The Disciplinary Committee ("the Committee") convened to consider an Allegation against Miss Sharma, who did not attend and was not represented.

2. The papers before the Committee were in a bundle numbered 1 to 118, together with three video recordings. There was also a service bundle and a costs schedule.

3. Mr Ive made an application to proceed in the absence of Miss Sharma.

PROCEEDING IN ABSENCE

4. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations ("the Regulations"). The Committee took into account the submissions made by Mr Ive on behalf of ACCA and also took into account the advice of the Legal Adviser.

5. Included within the service bundle was the Notice of Hearing dated 16 September 2025, thereby satisfying the 28-day notice requirement, which had been sent to Miss Sharma's email address as it appears in the ACCA register. The Notice included details about the time, date and remote venue for the hearing and also Miss Sharma's right to attend the hearing, by telephone or video link, and to be represented, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee's power to proceed in Miss Sharma's absence, if considered appropriate.

6. The Committee was satisfied that the Notice had been served in accordance with the Regulations, which require ACCA to prove that the documents were sent, not that they were received.

7. Having so determined, the Committee then considered whether to proceed in Miss Sharma's absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Miss Sharma, it should exercise that discretion with the utmost care and caution, particularly as Miss Sharma was unrepresented.

8. In the Case Management Form, completed by Miss Sharma on 21 June 2025, she indicated that she would be attending the hearing. She ticked the box to say she denied the allegations and provided a response as detailed below.

9. On the morning of the hearing, however, when Miss Sharma did not join the link at 8am as planned, the Hearings Officer called her on the telephone. Following that call, the Hearings Officer made a note of the conversation as follows:

“Miss Sharma has a DC hearing taking place today. MO called Miss Sharma on the number she has registered with ACCA to ask her to join the hearing link. The call rang, MO greeted and asked if she was speaking with Miss Sharma; the person confirmed. MO informed Miss Sharma that the CP and LA were in the hearing room waiting for her and asked her to join the hearing link. Miss Sharma said that she does not want to attend the hearing because she is in a poor connection area. She also said that she wants to cancel her ACCA exams and doesn’t want to go through ‘these kinds of meetings’/hearings. She also said that she is willing to pay whatever the costs are, or she will take her name off the registration with ACCA, as it is ‘expensive for her to pay so it is better to take her name off’. MO asked Miss Sharma if she could send an email to put this in writing, she said it would take 2-3 days. MO told Miss Sharma that should the hearing proceed today, she will receive the Committee’s decision in 21 days.”

10. The Committee noted that Miss Sharma faced serious allegations of dishonesty and that there was a clear public interest in the matter being dealt with expeditiously. The Committee considered an adjournment would serve no useful purpose, because it seemed unlikely that Miss Sharma would attend on any other occasion and she had not applied for one. There is a burden on members and students of ACCA to engage with their Regulator. In light of Miss Sharma’s clear indication that she no longer wished to attend this, or any other, hearing, the Committee concluded that Miss Sharma had voluntarily absented herself from the hearing and thereby waived her right to be present and to be represented at this hearing.

11. In all the circumstances, the Committee decided that it was in the interests of justice that the matter should proceed, notwithstanding the absence of Miss Sharma. No adverse inference would be drawn from her non-attendance, and the Committee would take into account the various responses she had provided.

APPLICATION FOR THE HEARING TO BE IN PRIVATE

12. Although she had not attended, in her Case Management Form Miss Sharma had indicated that she wanted the hearing to be held in private. She said, *"I am not comfortable in public hearing as this is highly personal and sensitive matter. I believe a private hearing would allow me to present my case more openly and without distress."* [sic]

13. The Committee received legal advice that the hearing should be held in public unless the particular circumstances of the case outweigh the public interest in holding the hearing in public. The Committee did not consider the particular circumstances of the case outweighed the public interest in holding the hearing in public. The reasons raised by Miss Sharma only applied if she were here to participate and give evidence and furthermore would be unlikely to satisfy the criteria for holding a hearing in private. Since Miss Sharma was not in attendance her reasons for wanting to be in private no longer applied and the Committee decided it was appropriate to conduct the hearing in public in the usual way.

APPLICATION TO AMEND THE ALLEGATIONS

14. At the outset of the hearing Mr Ive made an application to amend Particular 3 by removing a typo in that it reads *"Gave the exam proctor false or misleading information about the said unauthorised item* ***to****, contrary to Exam Regulation 3."* There was, said Mr Ive, an extra 'to' after the word 'item' that needed to be removed.

15. The Committee heard and accepted the advice of the Legal Adviser. It noted the nature of the requested amendment and was satisfied that it was appropriate and necessary. It did not affect the gravamen of the matters alleged against Miss Sharma but rather simply removed an erroneous 'to'. The Committee therefore decided that it was in the interests of justice to allow the amendment requested.

ALLEGATIONS / BRIEF BACKGROUND

16. It is alleged that Miss Sharma is liable to disciplinary action on the basis of the following Allegation (as amended):

Allegation

In relation to a remotely invigilated Foundations in Financial Accounting (FFA) examination on 06 January 2025 (the Exam), Miss Swati Sharma (Miss Sharma):

1. Was in possession of and/or used an unauthorised item, namely a mobile phone, contrary to Exam regulations 5(a) and/or 5(b).

2. Did not keep her mobile phone out of arm's reach contrary to the exam guidelines and Exam Regulation 1.

3. Gave the exam proctor false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.

4. Miss Sharma's conduct in respect of any or all of allegations 1 to 3 above was:

    i. Dishonest, in that she intended to gain an unfair advantage for herself and/or for others in the Exam and/or a future exam; or in the alternative:

    ii. Demonstrates a failure to act with integrity.

5. By reason of the above, Miss Sharma is:

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

    (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the allegations, 1 to 3.

Background

17. Miss Sharma is an ACCA student. She was admitted into ACCA's student register on 07 March 2024.

18. Miss Sharma had taken one previous examination, in June 2024 (FBT Business and Technology), which she did not pass.

19. On 06 January 2025, Miss Sharma sat an ACCA remotely invigilated Foundations in Financial Accounting (FFA) examination.

20. At the beginning of all remotely invigilated examinations, students are made aware of the Examination Regulations as follows:-

    i. Student Information Sheet for Remote On-Demand CBEs;

    ii. On-Demand CBE Announcements.

21. The exam video relating to the Foundations in Financial Accounting exam on 06 January 2025, relevant chat log and available audio logs were reviewed by the Investigations Officer on 16 January 2025. As the original exam video footage contained both the student and the exam content, the Investigations Officer made a MS Teams recording of the view of the student without the exam content. This has been split into two separate recordings. Video 1 shows the period up to just before the beginning of the exam and the second video shows from the start of the exam until after completion of the exam. In summary, the Investigations Officer observed the following:

    Video 1

    - at approximately 00:22:11 Miss Sharma confirms that she has read and understood the Student Information Sheet for Remote On-Demand CBEs and On-Demand CBE Announcements;

    - at approximately 00:23:06 Miss Sharma confirms that she did not bring a calculator or scratch (scrap) paper to the examination;

- at approximately 00:38:00 Miss Sharma appears to get up and place a mobile phone in a red, black and pink case at the back of the room.

<u>Video 2</u>

- at approximately 00:00:10 of video 2 the exam begins;

- between 00:12:23 and 00:14:35 Miss Sharma repeatedly looks down and/or to her left before looking back at the screen and entering an answer to the question;

- at approximately 00:15:45 Miss Sharma's face is no longer visible to the camera;

- between 00:16:58 and 00:17:20 Miss Sharma's face is now visible to the camera, but she is looking down at something offscreen;

- between 00:18:04 and 00:18:43 Miss Sharma repeatedly looks down and/or to her left before looking back at the screen and entering an answer to the question;

- between 00:19:46 and 00:20:36 Miss Sharma's face is no longer fully visible to the camera, and she is again looking down at something offscreen;

- between 00:22:34 and 00:23:00, 00:23:27 and 00:23:40, 00:24:52 and 00:25:27, 00:24:52 and 00:25:27 Miss Sharma again repeatedly looks down at something before periodically looking up to either read or scroll through the screen;

- between 00:25:34 and 00:25:37 Miss Sharma again looks down at something offscreen and then appears to return to a previous question and change her answers;

- between 00:26:32 and 00:27:12 Miss Sharma's face is again not fully visible, but she is again seen repeatedly looking down offscreen, before entering an answer;

- At approximately 00:28:28 Miss Sharma is seen adjusting her camera at the proctor's request;

- between 00:31:46 and 00:32:01 Miss Sharma is again seen looking down at something offscreen before looking up and whispering the question out loud;

- between 00:33:42 and 00:33:59 Miss Sharma again looks down at something offscreen then looks up and appears to return to a previous question to change an answer;

- between 00:39:27 and 00:39:50 Miss Sharma again repeatedly looks down at something offscreen before looking up and appearing to enter her answer;

- Miss Sharma repeats the behaviour of looking down at something offscreen between the following timestamps:-

- 00:53:00 to 00:53:17
- 00:53:35 to 00:54:01
- 00:54:39 to 00:54:46
- 00:59:46 to 00:59:57
- 01:00:03 to 01:00:23
- 01:00:48 to 01:01:16

- at 01:25:19 Miss Sharma submits her exam and waits for her results;

- at 01:25:33 Miss Sharma receives her results and reaches for something to her right

- at 01:25:34 Miss Sharma raises what appears to be her mobile phone to the screen and seems to take a photograph.

22. At approximately 01:26:40, after being contacted by the proctor, Miss Sharma is seen responding to an inaudible question saying *"no, it's not my mobile*

phone” and then, in response to a further inaudible question from the proctor, at approximately 01:26:47 Miss Sharma says *“no, that was not my device”.*

23. At approximately 01:27:10, again in response to an inaudible question from the proctor, Miss Sharma says *“no my phone was there* (pointing to the back of the room) *how could I take any photos?’.*

24. On 08 January 2025, ACCA’s Investigations Department received an incident report and referral from ACCA’s Examinations Administrator regarding Miss Sharma’s conduct in the remotely invigilated Foundations in Financial Accounting (FFA) examination, taken on 06 January 2025. The incident report stated as follows:-

    “During this exam, the test taker was observed using an unpermitted resource. Company A defines a Cell phone, as an unpermitted resource as any material not listed under the test taker’s permitted resources. After the exam was submitted, the test taker grabbed something from the right side of their desk. This behavior [sic] occurred at 02:22:27 of the session recording. A device was visible at 02:22:33 of the session recording when the test taker was not observed leaving the testing area to grab their cell phone. There is a high suspicion that the test taker had accessed the device during the exam. Based on the proctor’s observations, the candidate did not comply with required testing guidelines and the academic integrity of this exam could be at risk.”

25. An investigation therefore commenced on 10 January 2025.

26. On 16 January 2025, the Investigations Officer wrote to Company A to request the above audio files from the proctor. Unfortunately, it would appear that the particular audio relating to the discussion about the phone was not recoverable.

27. On 24 January 2025, the Investigations Officer wrote to Miss Sharma via her registered email address, setting out the Heads of Complaint and asking her to respond to the allegation that she was in possession of a mobile phone during the exam and then misled the proctor in this regard.

28. In her response dated 30 January 2025, Miss Sharma says *“I haven't use the phone during the examination, but I used my phone case as a method to help*

me concentrate and manage stress. I assure you that at no point did I use my phone or any other unpermitted resources to gain an unfair advantage. The phone itself remained switched off and inaccessible throughout the exam." [sic]

29. On 06 February 2025, Miss Sharma was provided with a section of the footage from the exam in which she is shown retrieving what appears to be her phone, typing something onto the screen and then raising the same, seemingly to take a photograph.

30. The Investigation Officer then emailed Miss Sharma, on the same date, to request her explanation of the footage together with her response to an earlier question regarding the several incidences of her looking at something offscreen. Miss Sharma was also asked to explain at what point the mobile phone was removed from its case and why, if it was simply the phone case, a camera lens appears to be visible in the video footage.

31. On 07 February 2025, Miss Sharma responded to the above. Her explanation regarding the footage was *"At this moment, I had already submitted my exam and was feeling overwhelmed and anxious about my performance. As I said earlier i have my phone case for my concentration bosting my subconscious mind misinterpreted my phone case with my phone this action is happen due to anxiety. As i said earlier my phonecase have a camera cover and in that video my phone case with camera cove was seen I was not taking a photo or engaging in any misconduct. If I reached for something, it was purely an unconscious, nervous reaction—completely unrelated to the exam content."* [sic]

32. Regarding the removal of the phone from its case, Miss Sharma says *"I did remove the phone cover, but it was purely an unconscious action due to stress and concentration. I tend to adjust things around me when I am deeply focused, and this might have led me to momentarily remove the cover without realizing it. Later on when I find I have my phone cove with me I use that as a concentration enhance Method. However, I did not use or access the phone in any way. If this action appeared suspicious, it was entirely unintentional and had no connection to my exam performance."* [sic]

33. She added, *"It was not a phone camera, but rather a phone camera cover on the phone case, which might have looked like a camera lens in the footage. This could have created an illusion, but I did not use any recording device. I assure you that I fully complied with all exam regulations."*

34. With regard to the incidences of looking offscreen, Miss Sharma's explanation was *"During these times, I was solely focused on my exam. I tend to look up and down when processing questions or structuring my answers mentally before typing them. Additionally, I was experiencing exam stress and nervousness, which led to some unconscious and involuntary movements. However, I was completely focused on answering the exam and was not referring to any external material."* [sic]

35. On 14 February 2025 the Investigations Officer again asked Miss Sharma to confirm at what point the phone was removed from the case and whether it had been used to provide support in previous exams. Miss Sharma was also asked to provide a photo of both sides of her empty mobile phone case.

36. On 13 March 2025 Miss Sharma responded saying *"when I'm putting my phone to other location then only I remove the case from the phone before putting it down. No I haven't use my phone case before. This time I was very nervous that's why this type of mistake happened. I use a photo copy of my phone to cover its back camera for security purpose, for my safety that pice of paper is exactly same looking as my real phone. I'm attaching my phone case image [inside & out] as well as that paper I use for security purposes."* [sic]

37. On 21June 2025, Miss Sharma completed a Case Management Form in which she denied the allegations and reiterated that the thing seen in the videos was her phone case, which she used to aid her concentration, and was not her phone. She added that, *"The camera part showing in the video is dummy camera which I use for my privacy safety."* She said that when she saw her exam result she was overwhelmed by her good result and at that moment she was unable to differentiate between her phone case and her mobile phone: she just wished to capture the happy moment. She insisted that she had not used any kind of device during the exam.

DECISION ON FACTS / ALLEGATIONS AND REASONS

38. The Committee considered with care all the evidence presented and the submissions made by Mr Ive. The Committee also took into account the various responses provided by Miss Sharma. The Committee accepted the advice of the Legal Adviser.

<u>Allegation 1 - proved</u>

Was in possession of and/or used an unauthorised item, namely a mobile phone, contrary to Exam regulations 5(a) and/or 5(b).

39. The question of whether or not Miss Sharma was in possession of her mobile phone during the exam was key to all the matters the Committee had to decide. ACCA relied on the video footage, which Mr Ive submitted, showed conclusively that Miss Sharma was in possession of her mobile phone and that furthermore she was making use of it during the exam.

40. The Exam Regulations make it clear that a mobile phone is an unauthorised item to have in the exam.

41. Miss Sharma claimed in her written responses that it was not her mobile phone that could be seen in the footage, but rather it was just the mobile phone case, which she used to help her concentrate and manage stress.

42. The Committee watched the video footage with great care. It concluded that what could be seen was Miss Sharma's mobile phone and not her phone case. The video footage clearly showed Miss Sharma reaching for and retrieving a mobile phone, typing on the screen and then holding the phone up to the computer screen. Miss Sharma's explanation that it was not her mobile phone, but just her phone case was not supported by the video evidence. The footage showed her exam results being displayed on the screen and Miss Sharma reaching for and retrieving a phone, before typing onto the screen and then holding the phone, with a visible camera lens, up to the laptop screen and appearing to take a photo of the results. The Committee considered her explanation that she *"misinterpreted"* her phone case for her phone is simply not credible when you take into account the above actions. The more likely

explanation is that she took a photo of her results when she believed the exam to have finished.

43. When asked by ACCA to explain the fact that the footage clearly shows that a camera lens is visible in the footage, Miss Sharma explained that this was actually a photocopied piece of paper that looked exactly like her phone lens. Miss Sharma did not credibly, however, explain why, if she knew that her camera had a piece of paper covering it, she appeared to be trying to take a photo of her exam results. Again, the Committee considered that this explanation was not credible in the circumstances and that it was quite clear that what she held up was a mobile phone, as captured in the still picture on page 22 of the bundle.

44. Similarly, the explanation that Miss Sharma removed the phone from its case while putting the phone down was not supported by the video evidence. The footage showed that once the proctor requested that Miss Sharma place her cell phone out of reach behind her, she stood up, lifted up her phone with her right hand, confirmed by her to still be in the case, moved the phone to her left hand and picked up her laptop. She then moved to the back of the room and holding her laptop in her left-hand appeared to place her mobile phone down with her right hand. At no point was Miss Sharma seen removing, or acting in a way consistent with removing, the phone from the case, which she would have had to have done using just one hand, out of view of the laptop camera.

45. There is also evidence in the video footage of Miss Sharma repeatedly looking at something off screen during the exam, despite having confirmed that she had neither a calculator nor scratch (scrap) paper with her. Because the video footage showed that the mobile phone was within her reach at the time when the exam results were shown, the Committee was satisfied that this was also consistent with Miss Sharma using her mobile phone to gain an advantage during the examination.

46. Based on all the evidence, the Committee was satisfied, on the balance of probabilities, that Miss Sharma was in possession of and used an unauthorised item, namely a mobile phone, during the course of the exam, contrary to Exam Regulations 5(a) and 5(b).

Allegation 2 - proved

Did not keep her mobile phone out of arm's reach contrary to the exam guidelines and Exam Regulation 1.

47. It follows from the Committee's decision and findings in relation to Allegation 1 that Miss Sharma did not keep her mobile phone out of reach, contrary to the exam guidelines and Exam Regulation 1.

48. The Committee therefore found Allegation 2 proved.

Allegation 3 - proved

Gave the exam proctor false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.

49. It follows from the Committee's decision in relation to Allegations 1 and 2 that Miss Sharma gave false information to the exam proctor claiming she had not had her mobile phone with her. Exam Regulation 3 states, *"You must not give false or misleading information to the exam supervisor(s), invigilator(s), remote invigilator(s), proctor(s) or any ACCA personnel."*

50. Whilst the proctor's audio had not been recoverable, the Committee considered it was clear from Miss Sharma's responses that the presence of the mobile phone had been brought to her attention, and that she repeatedly denied that it was her mobile phone and insisted that she could not have taken a photo as her mobile phone was out of arm's reach. At no point did Miss Sharma pick up the phone case to demonstrate that it was as she explained, nor did she go to the back of the room to pick up her phone in order to demonstrate that it was where she had seemingly left it. Miss Sharma's explanation for this is that she did not feel it *"necessary to clarify further".* The Committee was satisfied that the evidence pointed to it being Miss Sharma's phone on the desk and that she lied to the proctor.

51. The Committee therefore found Allegation 3 proved.

Allegation 4(i) - proved

Miss Sharma's conduct in respect of any or all of allegations 1 to 3 above was:

iii. **Dishonest, in that she intended to gain an unfair advantage for herself and/or for others in the Exam and/or a future exam; or in the alternative:**

iv. **Demonstrates a failure to act with integrity.**

52. The Committee then considered whether such behaviour was dishonest. During an exam, Miss Sharma had in her possession and used a mobile phone. The Committee was satisfied that her only motive for such behaviour was to cheat in the exam and thereby gain an unfair advantage over those students acting honestly. The Committee noted that within the Examination Regulations there was a rebuttable presumption that if a student has with her an unauthorised item during an exam her intention was to gain an unfair advantage, and it is for the student to rebut that presumption. Miss Sharma had not been able to rebut that presumption as the Committee had not believed her implausible account of it being her mobile phone case and not her mobile phone. The Committee could not envisage any circumstances where cheating, or attempting to cheat, in an exam could be anything other than dishonest. Cheating would be considered by ordinary decent people as dishonest, as would lying to the proctor. Miss Sharma's conduct was premeditated, planned and done in order to gain an unfair advantage over other students and to assist Miss Sharma to pass the exam in circumstances where she might otherwise fail or get a lower mark.

53. The Committee therefore found Allegation 4(i) proved.

54. Having found Miss Sharma's conduct to have been dishonest the Committee did not have to consider Allegation 4(ii), which was alleged in the alternative.

Allegation 5(a) proved

By reason of the above, Miss Sharma is:

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

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the allegations, 1 to 3.

55. Having found the facts proved in Allegations 1, 2, 3 and 4, the Committee then considered whether they amounted to misconduct. The Committee was in no doubt that cheating in an exam and lying to the proctor would clearly be considered deplorable by fellow members of the profession and the public. It was behaviour which brought discredit upon Miss Sharma, the profession and ACCA and amounted to misconduct.

56. The Committee therefore found Allegation 5(a) proved.

57. Having found the behaviour amounted to misconduct, it was not necessary for the Committee to consider whether Miss Sharma was liable to disciplinary action, as alleged in Allegation 5(b), since this was alleged in the alternative.

SANCTION AND REASONS

58. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Ive together with all matters of personal mitigation known. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Miss Sharma, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.

59. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

60. The Committee considered the following aggravating features: premeditated, planned conduct; undermining the integrity of ACCA's examination process; conduct motivated by personal gain; an absence of any evidence of insight and/or remorse.

61. The Committee considered the following mitigating factor: a lack of any previous disciplinary history with ACCA.

62. The Committee considered all the options available from the least serious upwards. It noted that the Association provides specific guidance on the approach to be taken in cases of dishonesty. In Part E2 of the guidance it states that dishonesty is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than striking off. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. *"It is a cornerstone of the public value which an accountant brings."*

63. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Sharma's case that warranted anything other than removal from the student register. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was removal from the student register. Cheating in an accountancy exam in order to gain an unfair advantage, and a qualification upon which the public will rely, is very serious and fundamentally incompatible with being a student of ACCA. This behaviour was compounded by her lying to the proctor. Miss Sharma had not demonstrated any remorse or insight into her offending behaviour.

64. The Committee also considered that a failure to remove a student from the register who had cheated in this way would seriously undermine public confidence in the profession and in ACCA as its Regulator. Honesty and integrity go to the heart of the profession and in order to maintain public confidence and uphold proper standards it was necessary to send out a clear message that this sort of behaviour would not be tolerated.

65. The Committee therefore ordered that Miss Sharma be removed from the student register.

COSTS AND REASONS

66. ACCA applied for costs in the sum of £6,054.00. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. However, the case had been listed for a whole day and in the event took less than the whole day and the Committee considered it appropriate to make a small reduction to reflect this. The other costs incurred were fixed costs and not affected by the slightly shorter day.

67. The Committee noted that the normal position is that a member against whom an allegation has been found proved, should pay the reasonable and proportionate costs of ACCA bringing the case. This is based on the principle that the majority of members should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings.

68. Miss Sharma did not provide any details of her means or provide any representations about the costs requested by ACCA, other than a reference in the telephone attendance note on 14 October 2025, to her being *"willing to pay whatever the costs are"* although also saying it was expensive for her to pay. There was, therefore, no evidential basis upon which the Committee could make any reduction on this ground.

69. In light of its observations above, the Committee decided to make an order in the sum of £5,700.00. This reflected the reduction for the slightly shorter day.

EFFECTIVE DATE OF ORDER

70. In light of its decision that Miss Sharma's behaviour was so serious she ought to be removed from the student register, the Committee decided that it was in the public interest that the Order have immediate effect.

Mr Andrew Gell
Chair
14 October 2025