

05 May 2026

## **Disciplinary Committee ordered removal from the student register\***

On 14 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Nishtha Sharma, of Delhi, India.

### Allegations

1. Miss Nishtha Sharma, an ACCA student, in respect of her remotely invigilated Management Accounting (MA) exam on 05 January 2022 (the exam) during the exam session:
  - a) Was whispering and speaking out loud during the exam, contrary to Exam Regulation 16.
  - b) Caused or Permitted someone else to be in the room whilst she sat the exam, contrary to Exam Regulation 20.
2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Nishtha Sharma failed to co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence sent on:
  - a) 17 March 2023
  - b) 24 April 2023
  - c) 26 May 2023
  - d) 02 October 2023
3. By reason of her conduct above, Miss Nishtha Sharma is:
  - a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Sharma be removed from the student register and to pay costs of £4,850.00 to ACCA.

Please note that this may be the subject of an appeal.

**- 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](http://www.accaglobal.com)