

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Nishtha Sharma

Heard on: Tuesday, 14 April 2026

Location: Remotely via Microsoft Teams

Committee: Ms Melissa D'Mello (Chair)
Mr George Wood (Accountant)
Ms Yvonne Walsh (Lay)

Legal Adviser: Ms Katrina Hyde (Legal Adviser)

**Persons present
and capacity:** Ms Kimberley Clifton (Case Presenter on behalf of ACCA)
Ms Aimee Murphy (Hearings Officer)

Summary Misconduct found proven
Removed from student register

Costs: £4,850

PRELIMINARY MATTERS AND SERVICE OF PAPERS

1. The Disciplinary Committee ("the Committee") convened to consider allegations against Miss Sharma, who did not attend and was not represented.
2. The papers before the Committee were in a bundle numbered 1 to 81, plus a memorandum and agenda of 2 pages, two videos labelled 4N/1 and 2N/5, a

service bundle of 19 pages, a simple costs schedule and detailed costs schedule.

3. The Case Presenter Ms Clifton 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 Ms Clifton on behalf of ACCA and also took into account the advice of the Legal Adviser.
5. The Committee carefully considered the correspondence in the service bundle. Included was the Notice of Hearing dated 17 March 2026 which had been sent by email to Miss Sharma. In addition, the email sent on 13 April 2026 provided her with the link for the remote hearing. The Committee noted that further emails chasing Miss Sharma had been sent by ACCA, for example on 1, 9 and 13 April 2026. No reply was received. ACCA also telephoned Miss Sharma on her telephone number, as recorded in the ACCA’s database. The woman who answered the call stated that it was a wrong number.
6. Overall, the Committee was satisfied that there had been numerous attempts to contact Miss Sharma. The Committee noted that it was a requirement that students keep ACCA updated of their email addresses, and that notification of the hearing and chaser emails had been sent to Miss Sharma’s registered email address. The Committee was satisfied that ACCA had fulfilled its obligations under the Regulations. The Committee was also satisfied that the 28-day notice requirement had been met.
7. The Notice of Hearing included details about the time, date and venue for the hearing and also Miss Sharma’s right to attend the hearing, in person or on the phone, 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.

8. The Committee was satisfied on the balance of probabilities that the Notice had been served in accordance with the Regulations. 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 care and caution.
9. The Committee noted that the correspondence sent by ACCA throughout had offered Miss Sharma opportunities to feedback, to engage and to explain. It also noted that on page 81 of the main bundle, there was a file note from ACCA, which stated that on ACCA's case management system, three of the emails of the four emails under allegation two, were shown as having been opened with a "handshake" icon.
10. On balance, the Committee considered that an adjournment would not serve any useful purpose because it seemed unlikely that Miss Sharma would attend on any other occasion. She had not responded to any of the correspondence sent by ACCA about the hearing, and had not applied for an adjournment. The Committee noted that the case concerned serious allegations. It considered the fairness of the proceedings, and that there was a clear public interest in the case being heard without additional delay.
11. The Committee therefore concluded that Miss Sharma had thereby voluntarily waived her right to attend. 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.

ALLEGATIONS AND BRIEF BACKGROUND

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:

- 17 March 2023
- 24 April 2023
- 26 May 2023
- 02 October 2023

3. By reason of her conduct above, Miss Nishtha Sharma is:

- (i) Guilty of misconduct pursuant to bye-law 8(a)(i) or, in the alternative
- (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BRIEF BACKGROUND

12. Miss Sharma was an ACCA student since September 2021. On 05 January 2022 Miss Sharma sat a remotely invigilated exam in Management Accounting. The exam Proctor subsequently made a referral and report to ACCA regarding irregularities which were alleged to have taken place during the exam. The irregularities were said by ACCA to include the following:

- Whispering;
- Reading the exam content out loud;
- Looking off screen;
- Another person being present in the room; and
- Miss Shama reacting to a person being in the room.

13. It was alleged by ACCA that in relation to the above matters, Miss Sharma had breached the Exam Regulations. It was also alleged that she had failed to cooperate with the ACCA investigations. In the light of this, ACCA further alleged that she was guilty of misconduct or liable to disciplinary action.

DECISION ON FACTS / ALLEGATIONS AND REASONS

14. The Committee considered with care all the evidence presented and the submissions made by the ACCA Case Presenter. The Case Presenter noted that there had been no admissions from Miss Sharma. The Committee accepted the advice of the Legal Adviser. The Committee bore in mind it was for ACCA to prove the facts alleged and to do so on the balance of probabilities. It was not for Miss Sharma to disprove them.

Allegation 1

15. The Committee was satisfied that, on the evidence produced by ACCA it was more likely than not that Miss Sharma had breached exam regulations 16 and 20.
16. The Committee noted that at pages 37 to 46 of the main bundle, there was the transcript of the chat between Miss Sharma and the exam Proctor. In that chat Miss Sharma confirmed that she had read all the exam rules. The Proctor was also recorded as reading the exam integrity rules to Miss Sharma, and in doing so he said: "Speaking/reading aloud during the exam is not permitted." Miss Sharma also typed "I agree" into the chat box to indicate that she had read and understood the exam rules.
17. The Committee members had watched the videos multiple times. They considered particularly the time stamps identified by ACCA, during which it alleged certain behaviours took place. The Committee considered other possible explanations for what appeared in the videos; for example, they considered the possibility that sound had penetrated the room from outside, such as street noises, or had seeped through from other rooms. Some instances of the behaviour alleged were less clear than others.

18. The Committee had been careful to take a questioning and probing approach to the video evidence. However, certain instances of the behaviour were very clear. In particular, the Committee was satisfied that at 15.55 on video 4N/1 was a very clear instance of Miss Sharma reacting out of frustration when a third party could be heard whispering in the room during the exam. In addition, 11.41 to 11.49 on video 4N/1 was also of note, as a clear example of the door opening and of footsteps in the room whilst the student is seated taking their exam. Also, on video 2N/5 Miss Sharma repeatedly looked off-screen upwards to the right of her desk in a purposeful manner. This list was not exhaustive, and the Committee noted further significant examples which it also found persuasive.
19. Taking all the evidence into account, in relation to Exam Regulations 16 and 20, the Committee was satisfied on the balance of probabilities that Miss Sharma had whispered and spoken out loud during the exam and that she had caused or permitted someone else to be in the room whilst she sat the exam.

Allegation 2

20. The Committee considered the specific correspondence which was the subject of the allegations. There were four relevant dates: 17 March 2023, 24 April 2023, 26 May 2023 and 02 October 2023. Again, the Committee had regard to the evidence at page 81 of the main bundle, which showed that on ACCA's case management system, three of these emails were recorded as having been opened. This was indicated by a "handshake" icon. The Committee also noted that all of the communications from ACCA were clear. The Committee observed that the case involved serious allegations and it would have been useful to have Miss Sharma's participation. Overall, the panel was satisfied that it was more likely than not the correspondence had been received by Miss Sharma and she had failed to co-operate with the investigation.

Allegation 3

21. Having found the facts in the allegations set out above proved, the Committee then moved on to consider whether Miss Sharma was guilty of misconduct. The Committee considered that the behaviour of Miss Sharma had the potential to

impact the regulation of the accountancy profession, public confidence and trust. It noted that her behaviour was repetitive during the exam. There were multiple examples of her whispering and speaking out loud as well as noises indicating at least one other person in the room. Added to that was the failure to co-operate with the investigation. Overall, the Committee was satisfied that her conduct fell far short of the conduct that was expected from a student member of ACCA. For these reasons the Committee was satisfied that Miss Sharma was guilty of misconduct under allegation three, sub-paragraph (i).

22. The Committee did not go on to consider, under allegation three, sub-paragraph (ii), whether Miss Sharma was liable to disciplinary action, as this was in the alternative.
23. Finally, the Committee stated that prior to the hearing, two videos relating to Miss Sharma's exam had been erroneously uploaded to the Committee's online folder. These were a video of 33 minutes and 31 seconds in length and a screen recording of 33 minutes and 4 seconds in length. These were not the videos 4N/1 and 2N/5 upon which ACCA wished to rely on for the purposes of the hearing. This had been remedied; the correct videos were uploaded on the Friday prior to the hearing. For the avoidance of doubt the Committee stated that it had paid no regard to the first two videos in making its decision.

SANCTION AND REASONS

24. The Committee considered the matter in line with the framework set out in the updated Guidance for Disciplinary Sanctions (10 February 2026). In relation to seriousness, the Committee was satisfied that Miss Sharma's conduct had been deliberate. Moreover, in the Committee's view, taken singly either allegation one or two were very serious, but taken together Miss Sharma's behaviour had been especially serious.
25. The Committee also considered aggravating factors and mitigating factors. It took care not to engage in double counting. The Committee asked for and received legal advice from the Legal Adviser as to the correct approach in law in relation to the lack of prior disciplinary action against Miss Sharma, and its weight as a mitigating factor. It was advised that it could be taken into account

as a mitigating factor, and the weight to be attached was a matter for the Committee in its role as a specialist adjudicator, taking all the evidence in the round and having regard to the seriousness of the particular case. The Committee therefore took the lack of prior disciplinary proceedings against Miss Sharma into account and weighed it against the seriousness of the conduct.

26. In relation to aggravating factors the Committee took into account that Miss Sharma had behaved deliberately. The Committee also considered that the misconduct undermined the integrity of the exam process and thereby had the potential to undermine public confidence in the profession and ACCA. The Committee also took into account that there had been no evidence of insight or remorse or corrective behaviour from Miss Sharma.
27. Next the Committee gave detailed consideration to sanctions, starting with lesser sanctions; no further action, admonishment, reprimand or severe reprimand. In relation to these, the Committee was satisfied that Miss Sharma's conduct and the circumstances of the case did not fall within any of the relevant paragraphs. The criteria set out made it clear that these would not be appropriate sanctions, given the circumstances of Miss Sharma's misconduct. She had demonstrated a lack of remorse and/or insight and the behaviour was deliberate. Also, the seriousness of the conduct involved meant that such sanctions would not be appropriate.
28. Overall, the Committee was satisfied that removal from the student register was the appropriate sanction in this case. In relation to the timing of the removal, the Committee considered that in the specific circumstances of this case, there was not a need for it to take place with immediate effect. The Committee ordered it to take place at the usual time after the expiry of the appeal period of 21 days.

COSTS AND REASONS

29. The Committee did not receive any documentary evidence as to Miss Sharma's financial circumstances. The Committee was satisfied that ACCA was entitled to receive its costs. It took into account the ACCA Guidance for Costs Orders. The Committee was satisfied that the costs claimed were appropriate and

reasonable, having considered the detailed and simple schedules submitted.
The final costs order made in favour of ACCA was £4,850.

EFFECTIVE DATE OF ORDER

30. The order will come into effect from the date of expiry of the appeal period, namely after 21 days from service of this written statement of the Committee's reasons for its decision, unless Miss Sharma gives notice of appeal in accordance with the Appeal Regulations prior to that.

Ms Melissa D'Mello
Chair
14 April 2026