

20 May 2026

Disciplinary Committee ordered removal from student register*

On 05 November 2025 and 22 & 23 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Nehal Gupta, of Baran, India.

Allegations

Miss Nehal Gupta, a student of ACCA:

1. On or before 07 November 2024 falsified or altered, or otherwise caused or permitted a third party to do so, a medical prescription (the Prescription) purported to have been issued to her on 15 October 2024
.
2. Miss Gupta's conduct in respect of Allegation 1 was:
 - a) Dishonest, in that she intended to use the Prescription to mislead ACCA about the date it was alleged to have been issued to her.
3. On or about 07 November 2024 and/or on 23 April 2025, during the course of an ACCA investigation into her conduct, submitted or caused to be submitted to ACCA, the said Prescription along with 2 images of medication and a handwritten note referring to that medication.
4. Miss Gupta's conduct in relation to allegation 3, or any of it, was:
 - a) Dishonest, in that she knew the date on the Prescription was false and/or in that she intended to mislead ACCA as to the date of the Prescription.

5. By reason of any or all of her conduct, Ms Gupta is:

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

The Disciplinary Committee ordered that Miss Gupta be removed from the student register and to pay costs of £500.00 to ACCA.

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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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