

17 January 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 14 February 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Miss Alishba Bhatti.

## Allegations

1. On 02 October 2023, during a remotely invigilated FFA - Financial Accounting exam session, Miss Bhatti caused or permitted a third party to be present with her in the same room where she sat her exam contrary to Examination Regulation 20.
2. In the course of ACCA's investigation regarding allegation 1 above, Miss Bhatti confirmed by email on 29 January 2024 that a third party was not present in the room when she sat her FFA - Financial Accounting exam but subsequently in an email sent by her to the case officer on 30 January 2024 and in a phone discussion with the case officer on 21 March 2024, she confirmed that her brother was in the exam room with her for '...2-3 minutes...'.
  - a) Dishonest in that by her email of 29 January 2024 Miss Bhatti attempted to mislead ACCA regarding whether a third party was present in the same room where she was sitting her exam;
  - b) In the alternative such conduct demonstrates a lack of integrity.
3. By reason of the matters referred to in allegation 2 Miss Bhatti was

4. By reason of her conduct, Miss Bhatti is:

a) Guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative,

b) In respect of allegation 1 only, liable to disciplinary action pursuant to bye-law 8(a)(iii)

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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[accaglobal.com](http://accaglobal.com)

**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)