

06 May 2022

## **Disciplinary Committee ordered that student be removed from the register\***

On 26 April 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Abdali Ebrahim, of Bahrain:

### **Allegations**

Ms Maream Ebrahim Ali Mohamed Abdali Ebrahim, ('Ms Abdali Ebrahim') a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Ms Abdali Ebrahim failed to co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence dated:
  - a) 05 May 2021;
  - b) 01 June 2021;
  - c) 18 June 2021;
  
2. On 07 December 2020, during and in relation to an FA1 Recording Financial Transactions examination (the 'Exam'):
  - a) Had on her person, and/or within arm's reach, a headset, contrary to Examination Regulation 1 and the Examination Guidelines;
  
  - b) Contrary to Examination Regulation 2, failed to follow the instruction of the Proctor to:

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- i) Not wear a headset; and/or
- ii) Desist from looking away from the screen.

3. By reason of her conduct in respect of any or all of the matters set out at Allegations 1 and 2, Ms Abdali Ebrahim is:

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

The Disciplinary Committee ordered that Ms Abdali Ebrahim be removed from the student register and pay costs to ACCA in the sum of £6,000.00.

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*

**-ends-**

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**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at [www.accaglobal.com](http://www.accaglobal.com)