



Think Ahead

News release

18 August 2022

Disciplinary Committee ordered Student be removed from the Student Register

On 09 and 10 August 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Adnan Khan of Peshawar, Pakistan.

Allegations

Mr Adnan Khan, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 19 November 2020, prior and in relation to a scheduled FA1 Recording Financial Transactions examination:
 - (a) Used and/or had at his desk, one or more unauthorised items, namely headphones and/or a mobile telephone, contrary to Examination Regulation 6;
 - (b) Intended to use the unauthorised items described in Allegation 1(a) to gain an unfair advantage, contrary to Examination Regulations 7(b) and/or was engaged in improper conduct designed to assist him in his exam attempt contrary to Examination Regulation 10;
 - (c) Any or all of Mr Khan's conduct described at Allegations 1(a) and/or (b):
 - i. Was dishonest, in that he used or intended to use any or all of the unauthorised items to gain an unfair advantage in an examination.

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2. On 19 November 2020, prior and in relation to a scheduled FA1 Recording Financial Transactions examination:
 - (a) Allowed a person or persons to be in the room where he intended to take an examination, contrary to Examination Regulation 1 and the Examination Guidelines;
 - (b) The conduct described at Allegation 2(a) was improper conduct designed to assist him in his exam attempt contrary to Examination Regulation 10;
 - (c) Any and all of the conduct described at Allegations 2(a) and/or (b):
 - i. Was dishonest, in that Mr Khan intended to obtain assistance from the person or persons in his exam attempt.
3. Gave inaccurate and/or misleading responses to ACCA's investigation into his scheduled examination attempt on 19 November 2020, in that:
 - (a) On 17 and/or 19 March 2021, he told ACCA, in response to questioning regarding:
 - i. A third person in the examination room, that, "There was no one else in my room";
 - ii. The use of headphones, that, "I only used headphone to translate English into Urdu".
 - (b) On 28 March 2021, he told ACCA, in response to questioning regarding:
 - i. A third person in the examination room, that, "*Only My brother was with me and no one else inside*";
 - ii. A third party's voice heard in video footage that, "*No the third party was not answering you the voice you heard was the speaker below. You heard his voice when I was translating Urdu to English and English into Urdu his voice was coming*".

(c) Any or all of the conduct described at Allegations 3(a) and/or (b):

- i. Was dishonest, in that Mr Khan gave answers that he knew to be untrue and/ or sought to mislead ACCA's investigation; or,
- iii. Was contrary to Complaints and Disciplinary Regulation 3(1).

4. By reason of his conduct, Mr Khan is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 3 above;

The Disciplinary Committee ordered that Member name be excluded and to pay costs to ACCA in the sum of £200.00.

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*

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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com