



Think Ahead

News release

28 April 2023

Disciplinary Committee ordered student removed*

On 20 April 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ayaz Akmal of Jhelum, Punjab Province, Pakistan:

Allegations

Mr Ayaz Akmal (an ACCA student) on 25 July 2020, during an FA Financial Accounting remotely invigilated examination (the Exam):

1. Failed to comply with the instructions issued by ACCA personnel (as per the Student Information Sheet) before the Exam in that he failed to ensure he was in a room with no-one else around him, contrary to Examination Regulation 2.
2. Engaged in improper conduct designed to assist him in his Exam attempt in that he caused or permitted a third party to be present and/or communicate with him during part of the Exam.
3. Mr Akmal's conduct in respect of any or all of the matters set out at Allegation 2 above was:
 - a. Contrary to Examination Regulation 10; and/or
 - b. Contrary to Examination Regulation 16.
4. Further, Mr Akmal's conduct in respect of any or all of the matters set out at in Allegations 1, 2 and/or 3 above:

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- i. Was dishonest, in that Mr Akmal sought to obtain an unfair advantage in the examination by receiving assistance from a third party.

5. By reason of his conduct, Mr Akmal 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 – 4 above.

The Disciplinary Committee ordered that Mr Akmal be removed from student membership and to pay costs to ACCA in the sum of £2,500.00.

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