

07 August 2023

## **Disciplinary Committee ordered student removed\***

On 02 and 03 August 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Dur E Shahwar of Karachi, Pakistan:

### Allegations

Miss. Dur E Shahwar ('Miss Shahwar'), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 27 January 2022, during a Management Information (MA2) examination (the Exam), was in possession of unauthorised materials, in the form of notes written on her arm, whilst at her exam desk, contrary to Examination Regulations 4.
2. Intended to use and/or used the unauthorised materials referred to in allegation 1, to gain an unfair advantage in the exam, contrary to Examination Regulation 6(a).
3. Miss Shahwar's conduct as referred to in paragraphs 1 and 2 above:
  - a) was dishonest, in that Miss Shahwar intended to use any or all of the unauthorised material which she had written on her arm to gain an unfair advantage.
4. By reason of her conduct, Miss Shahwar is:
  - a) guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 3 above.

### ACCA

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The Disciplinary Committee ordered that Miss Shahwar be removed from the student register.

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