



Think Ahead

# News release

01 December 2023

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

On 13 November 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Zahir Azam of Peshawar, Pakistan:

### Allegations

#### Allegation 1

On 29 November 2020, Mr Zahir Azam, an ACCA student:

- (a) Used, or caused or permitted a third party to use, an unauthorised item, during ACCA's FBT – Business and Technology remotely invigilated exam, to take photographs of one or more exam questions, contrary to Exam Regulations 6 and/or 14.
- (b) Caused or permitted one or more of the photographs referred to in Allegation 1a, to be shared with a person or persons unknown, contrary to Exam Regulation 10.

#### Allegation 2

Mr Zahir Azam's taking and sharing of photographs of questions from a live ACCA exam (timed and unseen paper) as outlined at Allegation 1 above:

#### ACCA

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- (a) Was dishonest in that the taking and retaining of the photographs of the exam questions could potentially assist him if he had had to resit the same exam and thereby provide him with an unfair advantage and/or
- (b) Was dishonest in that sharing the photographs with another or other exam candidates sitting the same exam could provide them with an unfair advantage.

### Allegation 3

By reason of any or all of the facts set out at Allegations 1 and 2 above, Mr Zahir Azam, is:

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

The Disciplinary Committee ordered that Mr Zahir Azam be removed from the student register, the Interim Order in relation to Mr Zahir Azam be rescinded, and to pay costs to ACCA in the sum of £5,000.

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)