



Think Ahead

News release

11 December 2023

Disciplinary Committee ordered student removed*

On 30 November 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abdul Rahman Naseem Khan of Yanbu Industrial City, Saudi Arabia:

Allegations

Mr Abdul Rahman Naseem Khan ('Mr Khan'), an ACCA student in relation to a remotely invigilated AB Accountant in Business exam ('the Exam') on 28 July 2020:

1. Caused or permitted a third party to use an unauthorised item with a camera, during the Exam, to take photographs of exam questions, contrary to Exam Regulations 5, 10 and 14.
2. Caused or permitted one or more of the photographs referred to in Allegation 1 to be shared with a person or persons unknown, contrary to Exam Regulation 10.
3. Mr Khan's conduct at Allegations 1 and 2 above:
 - a) Was dishonest in that he took the photographs referred to in order to obtain an unfair advantage and/or caused or permitted the photos to be shared to give an unfair advantage to another person or persons unknown.

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4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended in 2020), Mr Naseem Khan failed to co-operate with the investigation of a complaint, arising out of his conduct during the Exam, in that he failed to respond to any or all of ACCA's correspondence sent to him on:
 - a) 06 September 2022;
 - b) 21 September 2022; and
 - c) 24 October 2022

5. By reason of his conduct Mr Khan is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of allegation 3.

The Disciplinary Committee ordered that Mr Khan be removed from ACCA's student register with immediate effect and to pay costs to ACCA in the sum of £5,575.00.

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