

03 April 2024

## **Disciplinary Committee ordered student removed**

On 26 March 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Hamraz Ahmed of Dubai, United Arab Emirates:

### Allegations

Mr Hamraz Ahmed an ACCA student, during a Financial Accounting (FFA) exam taken on 03 August 2022 (“the exam”):

1. Used an unauthorised item namely an electronic device capable of taking a photograph, contrary to Exam Regulations 5 (a).
2. Further to allegation 1 above took a photograph of a question from his exam paper, contrary to Exam Regulation 12.
3. Further to the matters referred to in allegations 1 and 2 above caused or permitted the photograph to be shared with a person or persons unknown, contrary to Exam Regulation 14.
4. By reason of the matters referred to in Allegations 1-3 above, Mr Ahmed was:
  - (a) Dishonest in that he took the photograph of a question from his exam in order to gain an unfair advantage should he need to re-sit the exam and shared the photograph with others in order to give them an unfair advantage in the exam if they intended to sit the same exam.
6. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Ahmed failed to co-operate with the investigation of this complaint, in that he did not respond to any or all of ACCA’s correspondence sent on:

- (a) 30 August 2022;
- (b) 21 September 2022;
- (c) 13 October 2022;
- (d) 26 October 2022;
- (e) 19 December 2022; and
- (f) 21 March 2023

7. Mr Ahmed is accordingly liable to disciplinary action:

- (a) Pursuant to Bye law 8 (a) (i);

The Disciplinary Committee ordered that Mr Ahmed be removed from the student register and to pay costs to ACCA in the sum of £6400.00

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*

**- ends -**

**For media enquiries, contact:**

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**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: [www.accaglobal.com](http://www.accaglobal.com)