

18 June 2024

Disciplinary Committee ordered student removed.

On 09 May 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Sardar Shaban Ahmad of Abbottabad, Pakistan:

Allegations

Mr Sardar Shaban Ahmad ('Mr Ahmad'), ACCA Student, on 25 November 2020, in connection with a remotely invigilated FA1 Recording Financial Transactions examination (the exam):

1. Caused or permitted one or more third parties (the third parties) to be present with him in the same room where he sat the exam
2. Further to the matters referred to in allegation 1 talked to and or communicated or attempted to communicate with the third parties
3. Further to the matters referred to in allegations 1 and 2 engaged in improper conduct designed to assist him in the exam attempt in that he caused or permitted the third parties to provide assistance to him during all or part of the exam.
4. Mr Ahmad's conduct as referred to in allegations 1-3 above was:
 - a. In respect of allegation 1 contrary to exam regulation 2 by reason of his failure to adhere to the exam instructions issued by ACCA as set out in the 'Information Sheet for On-Demand CBE Students sitting exams at home' that he should sit the exam in '...a well-lit room with no one else around you.'
 - b. In respect of allegation 2 contrary to exam regulation 16
 - c. In respect of allegation 3 contrary to exam regulation 10

5. By reason of the matters referred to in allegation 3 was further
 - a. Dishonest, in that Mr Ahmad sought to obtain an unfair advantage in the exam
6. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended and as applicable in 2021), Mr Ahmad failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - a. 08 June 2021
 - b. 21 June 2021
 - c. 30 June 2021
 - d. 15 July 2021
7. By reason of his conduct Mr Ahmad is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i)

The Disciplinary Committee ordered that Mr Ahmad be removed from the student register and to pay costs to ACCA in the sum of £5700.00.

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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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