

24 July 2025

Disciplinary Committee ordered student removed*

On 15 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Irtaza Mustafa of Abbottabad, Pakistan:

Allegations

Mr Irtaza Mustafa, an ACCA student in relation to his remote invigilated MA1- Management Accounting Exam on 10 December 2020:

1. Used, or caused or permitted the use of, an unauthorised item, namely a mobile telephone with camera, to take one or more photographs of his computer screen and live exam content, contrary to exam regulations 6 and 7(b).
2. Engaged in conduct designed to assist him with his exam attempt and/or others with their exam attempts contrary to regulation 10 of the Exam Regulations in that he:
 - (i) Took, or caused or permitted a third party to take, photographs of exam questions which were on his computer screen with a mobile telephone during the exam.
3. Shared, or caused or permitted the sharing of, one or more of the photographs referred to in allegation 1 above with one or more people, contrary to exam regulation 14.
4. Mr Mustafa's conduct in respect of any or all of the allegations 1 to 3:
 - i. Was dishonest in that he took, or caused or permitted a third party to take, one or more photographs of exam questions from his MA1 exam attempt in order to obtain an unfair advantage for himself in the exam/future exam attempts/ resits and/or to assist other students in sitting the same exam, and

- ii. Was dishonest in that he shared, or cased or permitted the sharing of, one or more of the photographs in order to obtain an unfair advantage for himself in the exam/future exam attempts/ resits and/or to assist other students in sitting the same exam.

6. By reason of the above, Mr Irtaza Mustafa is:

- i. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct referred to above.

The Disciplinary Committee ordered that Mr Irtaza Mustafa be removed from the student register of ACCA with immediate effect, and to pay costs to ACCA in the sum of £5800.00.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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 252,500 members and 526,000 future members in 180 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