

17 June 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 15 July 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Irtaza Mustafa.

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; and/or:
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/ resists and/or to assist other students in sitting the same exam, and/ or in the alternative:
 - II. Was dishonest in that he shared, or caused 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/ resists and/or to assist other students in sitting the same exam, or in the alternative:
 - III. Demonstrates a failure to act with integrity.
5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Mustafa failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence sent on:
- a) 24 April 2024
 - b) 09 May 2024
 - c) 24 May 2024
 - d) 13 November 2024
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 or, in the alternative:
 - II. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

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