ACCA Think Ahead

News release

02 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 01 December 2026. 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 Syed Bilal.

Allegations

1. Mr Syed Bilal (Mr Bilal), a student of the Association of Chartered Accountants (ACCA) during a remotely invigilated FMA – Management Accounting exam taken on 04 March 2025 ("the Exam"):

    a) engaged in irregular conduct designed to assist him in the Exam by repeatedly looking down and/or to his right at something offscreen, despite having neither calculator nor scratch paper on his desk;

    b) failed to make sure his full face is visible to the camera throughout the exam, and was leaning down out of the view of the camera for an extended period of time, contrary to the exam guidelines;

    c) failed to comply with the instructions of the proctor not to look offscreen during the exam.

2. In relation to the allegations above, any or all of such conduct was in breach of one or more of:

    a) Exam Regulation 1 in respect of allegation 1(b);
    b) Exam Regulation 2 in respect of allegation 1(c);

c) Exam Regulation 10 in respect of allegation 1(a) and/or 1(b).

3. Mr Bilal's conduct as referred to in any or all allegations above:

a) Was dishonest in that he engaged in irregular conduct designed to assist him in the exam; or in the alternative:

b) Demonstrates a failure to act with integrity.

4. Between 12 June 2025 and 21 July 2025, Mr Bilal failed to co-operate with the consideration or investigation of this complaint in that he failed to respond to any or all of ACCA's correspondences on 12 June 2025, 27 June 2025 and 21 July 2025, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014.

5. By reason of any or all of his conduct, Mr Bilal is:

a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:

b) Liable to disciplinary action by virtue of bye-law 8(a)(iii) in respect of allegations 1, 2 and 4 above.

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

- ends –

For media enquiries, contact:
ACCA News Room
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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