

10 February 2026

Disciplinary Committee ordered student to be removed with immediate effect*

On 08 July 2025 and 03 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mohamed Azhar Yasin Patel of Pretoria, South Africa:

Allegations

Mr Mohamed Azhar Yasin Patel ("Mr Patel"), a registered student of the Association of Chartered Certified Accountants ("ACCA"):

- 1) On 08 June 2021, submitted or caused to be submitted to ACCA, false documents purportedly from University A (the "University") in support of his application for exemptions.
- 2) Mr Patel's conduct at allegation 1) above, was:
 - a. Dishonest, in that he knew the documents he submitted or caused to be submitted to ACCA were false.
- 3) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended in 2019), Mr Patel, failed to co-operate with the investigation of a complaint in that he failed to respond to any or all of ACCA's correspondences dated:
 - a. 22 December 2023
 - b. 09 January 2024
 - c. 24 January 2024
- 4) By reason of the conduct described in any or all of the matters set out at Allegation 1, 2, and 3, Mr Patel is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Mohamed Azhar Yasin Patel be removed from ACCA student register with immediate effect and to pay costs to ACCA in the sum of £10.605.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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