

21 January 2026

Disciplinary Committee ordered student removed*

On 07 January 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Bia Asif of Aboudhabi, United Arab Emirates:

Allegations

Miss Bia Asif, a student member of the ACCA, in relation to an on-demand remotely invigilated CBE, MA2 Managing Costs and Finance examination (“the Exam”), on 06 October 2023:

1. Caused or permitted a third party to be present in the exam room with her during the Exam.
3. Further to allegations 1, caused or permitted the third party to capture and/or copy live exam content with a mobile phone with camera, an unauthorised item within the meaning of Exam Regulations.
4. Failed to have her full face visible to the camera in the centre of the screen throughout the Exam, contrary to ACCA’s exams Student Terms and Conditions for Remote On Demand CBEs and/or the exam guidelines issued by ACCA.
5. Further to allegations 1 to 4 above, Miss Asif failed to comply with one or more of:
 - (a) Exam Regulation 1, in relation to allegation 4;
 - (b) Exam Regulation 10, in relation to allegation 4;
 - (c) Exam Regulation 12, in relation to allegation 3; and:
 - (d) Exam Regulation 20, in relation to allegation 1.
6. Further to allegations 1 to 5 above, any or all of Miss Asif’s conduct was:

- (a) Dishonest, in that she caused or permitted the third party to use a mobile phone with camera during the exam to capture and/or copy live exam content in order to gain an unfair advantage for herself and/or for others in the Exam or in any re-sit of the exam.
7. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Asif failed to co-operate fully with the investigation of a complaint in that she failed to respond fully or at all to ACCA's correspondence dated:
- (a) 16 October 2023;
 - (b) 12 February 2024;
 - (c) 06 June 2025;
 - (d) 16 June 2025.
8. By reason of any or all of the above Miss Asif is:
- (a) Guilty of misconduct pursuant to bye law 8(a)(i).

The Disciplinary Committee ordered that Miss Bia Asif be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £9,700.00.

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:

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