

27 July 2026

Disciplinary Committee ordered student removed*

On 08 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Zoha Shehzad of Jeddah, Saudi Arabia:

Allegations

Ms Zoha Shehzad, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During a remotely invigilated TX examination held on 04 June 2024:
 - a) Had on or about her person an unauthorised item, namely a mobile phone with camera, contrary to Examination Regulations 5(a) and/or 5(b); and/or
 - b) Used or intended to use the said unauthorised item in order to gain an unfair advantage for herself and/or others in the exam and/or a future exam contrary to Exam Regulation 6(b); and/or
 - c) Failed to keep the mobile telephone with camera out of arm's reach contrary to the Exam Guidelines and in breach of Regulation 1 of the Exam Regulations.
2. The conduct described in Allegation 1 was:
 - a) Dishonest, in that by reason of any or all of the matters referred to in Allegation 1 above, Ms Shehzad intended to gain an unfair advantage in her exam attempt.
3. By reason of her conduct, Ms Shehzad is:
 - a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Ms Shehzad be removed from the student register and to pay no costs to ACCA.

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

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[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