

28 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 28 and 29 October 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 Daniyal Anees.

Allegations

Mr Daniyal Anees, a student of the Association of Chartered Accountants (ACCA), during an on-demand remotely invigilated Financial Accounting (FFA) examination on 02 December 2024:

1. Sat the exam whilst "ammy_admin", a third-party software program was running, which enabled remote access to the computer he used to sit the exam.
2. Failed to close all third-party programs prior to the exam starting, contrary to ACCA's instructions in the Student Information Sheet for Remote On Demand CBEs and/or the On-Demand CBE announcements.
3. Caused or permitted remote access to the computer he used to sit the exam so that a third-party proxy exam taker could sit the examination on his behalf.
4. Failed to tear up any scratch paper prior to logging off and out of the exam website, contrary to ACCA's instructions in the Student Information Sheet for Remote On Demand CBEs and/or the On-Demand CBE announcements.

5. By reason of any or all of the matters referred to above in respect of allegations 1 to 4, Mr Anees failed to comply with one or more of:
 - (a) Exam Regulation 2 in respect of Allegations 1 and 2 and 4.
 - (b) Exam Regulation 10 in respect of Allegations 1 and/or 2 and 3 and/or 4.
6. Mr Anees' conduct in respect of any or all of allegations 1 to 4 above was:
 - (a) Dishonest, in that he intended that a third-party exam proxy taker would sit the exam on his behalf, thereby gaining an unfair advantage in the exam; or in the alternative:
 - (b) Such conduct demonstrates a lack of integrity.
7. By reason of the above, Mr Anees is:
 - (a) Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the conduct above; or in the alternative:
 - (b) Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of any or all of the conduct in Allegations 1 to 4.

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.

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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