

22 September 2026

Disciplinary Committee ordered student removed*

On 02 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Raahim Raza of Patna, India:

Allegations

On 04 September 2025, Mr Raahim Raza, an ACCA student, in relation to a remotely invigilated Financial Reporting exam ('the Exam'):

1. Failed to adhere to ACCA's Examination Guidelines and/or the proctor's instructions by failing to keep and/or to put his mobile phone out of arm's reach, contrary to Exam Regulation 1 and/or Exam Regulation 2.
2. Used an unauthorised item, namely a mobile phone with a camera ("the unauthorised item"), throughout the examination attempt, contrary to Exam Regulation 5(a) and/or 5(b) and therefore intended to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b).
3. Further to Allegation 2, gave the Exam proctor false or misleading information contrary to Exam Regulation 3, in that he told the proctor that the above referenced unauthorised item was put out of arm's reach when that was not true.
4. Used the above referenced unauthorised item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.
5. Any or all of Mr Raza's conduct in respect of Allegations 1 – 4:

- i. Was dishonest in that he used the unauthorised item intending to gain an unfair advantage for himself in the Exam and/or a future exam by taking photographs and/or recordings of the Exam content; and/or:
- ii. Was dishonest in that he told the Proctor that the unauthorised item was put out of arm's reach when he knew that was not true.

6. By reason of the above conduct, Mr Raza is:

- i. Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Mr Raahim Raza be removed from ACCA's student register and to pay costs to ACCA in the sum of £6,310.50.

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

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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