

04 August 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 02 September 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 Raahim Raza.

Allegations

On 4 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 authorised 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; or in the alternative:-
 - iii. Such conduct demonstrates a failure to act with integrity.
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 or; or, in the alternative:-
 - ii. Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of any or all of Allegations 1 to 4 above.

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.

- 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