

17 July 2024

## **Disciplinary Committee ordered student to be removed\***

On 16 July 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Umidakhon Turgunova of Fargona, Uzbekistan:

### Allegations

Miss Umidakhon Turgunova, ACCA student:

1. On 14 August 2021 in relation to a remotely invigilated FMA Management Accounting exam:
  - (a) contrary to Examination Regulation 2, failed to comply with instructions issued before the exam by ACCA personnel, as per the Information Sheet for On- Demand CBE Students, in that another person was in the same room as her during the exam session;
  - (b) contrary to Examination Regulation 16, communicated or attempted to communicate with that other person referred to in Allegation 1(a) above.
2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint, in that she did not respond fully or adequately to any or all of ACCA's correspondence sent on:
  - (a) 28 January 2022;
  - (b) 14 February 2022;
  - (c) 28 February 2022.
3. By reason of her conduct, Miss Turgunova is:
  - (a) guilty of misconduct pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Miss Turgunova be removed from the student register and to pay costs to ACCA in the sum of £7,900.

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:**

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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](http://www.accaglobal.com)