

25 June 2024

Disciplinary Committee ordered student removed.

On 12 June 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Marifat Nazarova of London, United Kingdom:

Allegations

Allegation 1

Miss Marifat Nazarova an ACCA student;

- a) On 09 March 2023 used an unauthorised item during ACCA's Financial Reporting (FR) remotely invigilated exam to take photographs of one or more exam questions, contrary to Exam Regulations 5 (a) and or 12.
- b) On a date unknown thereafter caused or permitted one or more of the photographs referred to in Allegation 1a, to be shared with a person or persons unknown, contrary to Exam Regulation 14:

Allegation 2

By reason of the matters referred to in Allegation 1 above Miss Nazarova:

- a) Was dishonest in that the taking and retaining of the photographs of the exam questions could potentially assist her if she had to resit the same exam and thereby provide her with an unfair advantage and/or
- b) Was dishonest in that sharing the photographs with another or other exam candidates sitting the same exam could provide them with an unfair advantage.

Allegation 3

By reason of any or all of the matters set out at Allegations 1 and 2 above, Miss Marifat Nazarova, is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i)

The Disciplinary Committee ordered that Miss Nazarova be removed from the student register and to pay costs to ACCA in the sum of £8246.50.

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*

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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