

15 October 2024

## **Disciplinary Committee ordered removal from Affiliate Register\***

On 09 October 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Debebe Alemayehu of Abu Dhabi, United Arab Emirates:

### Allegations

1. On or around 14 March 2023, Mr Debebe Alemayehu video recorded, exam content displayed on his screen during his ACCA's Strategic Business Leader on-demand remotely invigilated exam.
2. Further to the matters referred to in allegation 1 caused or permitted the video footage to be shared with a third party or third parties.
3. By reason of the matters referred to in allegations 1 and or 2 Mr Debebe Alemayehu is in breach of one or more of the following Exam Regulations:
  - i. Exam Regulations 10
  - ii. Exam Regulations 11
  - iii. Exam Regulations 13;
4. Further, Mr Debebe Alemayehu's conduct at 1 – 2 above:
  - a. was dishonest in that the taking and retaining of the video footage containing exam content could potentially assist him if he had to resit the same exam and thereby provide him with an unfair advantage, and
  - b. was dishonest in that sharing the video footage of the exam content with another or other exam candidates sitting the same exam could provide them with an unfair advantage.

5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 Mr Debebe Alemayehu has failed to co-operate with the investigation of a complaint in that he failed to respond, fully or at all, to any or all of ACCA's correspondence as set out in Schedule A.

6. By reason of the matters set out above, Mr Debebe Alemayehu is:

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

The Disciplinary Committee ordered that Mr Alemayehu be removed from the affiliate register and to pay costs to ACCA in the sum of £5,000.00.

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)