

11 December 2024

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 08 & 09 January 2025. 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Surayyo Ashirboeva.

## Allegations

### Set 1

Miss Surayyo Ashirboeva (Miss Ashirboeva), an Association of Chartered Certified Accountants ('ACCA') student:

- 1) Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Miss Ashirboeva failed to co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence dated:
  - a. 27 October 2022;
  - b. 21 November 2022;
  - c. 5 January 2022.
  
- 2) By reason of her conduct, Miss Ashirboeva is:
  - a. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the above matters or, in the alternative,

- b. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

## Set 2

Miss Surayyo Ashirboeva, a student of the Association of Chartered Certified Accountants ('ACCA') on 31 August 2021 in relation to a remotely invigilated FBT Business and Technology exam (the 'Exam'):

1. Failed to comply with instructions issued by ACCA personnel, as per the "Information Sheet for On-Demand CBE Students sitting exams at home" in that she caused or permitted a third party to be present in the room where the Exam was taking place and thereby failed to ensure she was in a room with no-one else around her, contrary to Examination Regulation 2.
2. Caused or permitted the third party referred to in Allegation 1 to be in possession of and/or use a mobile phone in the Exam room during the Exam and to take photographic images of exam questions contrary to Examination Regulation 10.
3. Miss Surayyo Ashirboeva's conduct was,
  - a. In respect of Allegation 1, dishonest as she failed to follow the instructions during the exam to ensure that she was alone in order to gain an unfair advantage for herself or to assist other exam entrants to gain an unfair advantage in their exam attempts,
  - b. In respect of Allegation 2, dishonest as she caused or permitted the photograph of the exam questions to be taken by a third party in her exam room in order to gain an unfair advantage for herself or to assist other exam entrants to gain an unfair advantage in their exam attempts or in the alternative,
  - c. In respect of Allegation 1 and 2, demonstrates a lack of integrity, or in the further alternative,

- d. In respect of Allegation 1 and 2, reckless, in that she failed to pay any or any due regard to the fact that causing or permitting photographs of ACCA exam content to be taken and/or sharing or allowing the photograph to be shared could provide her or other exam entrant with an unfair advantage.
4. By reason of her conduct Miss Ashirboeva is:
- a. Guilty of misconduct pursuant to bye-law 8(a)(i); in respect of any or all of the matters set out at 1 to 3 above; or in the alternative,
  - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of the breaches of exam regulations set out in Allegation 1 and 2 only.

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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Twitter/X: @ACCANews

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