

21 January 2025

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

On 08 & 09 January 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Surayyo Ashirboeva of Tashkent, Uzbekistan:

### Allegations

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.

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.

The Disciplinary Committee ordered that Miss Ashirboeva be removed from the student register and to pay costs to ACCA in the sum of £14,000

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)