

28 January 2025

Disciplinary Committee ordered student removed*

On 14 January 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Hasnain Taj Abbasi of Abbottabad, Pakistan:

Allegations

Mr Hasnain Taj Abbasi, an ACCA student, during a remotely invigilated MA1 Management Information examination taken 16 December 2020:

1. Used or permitted a third party an unauthorised item namely an electronic device capable of taking photographs.
2. Further to the matters referred to in Allegation 1, took 56 photographs of exam questions as presented on his PC screen.
3. Further to the matters referred to in Allegations 1 and 2 shared some or all of those photographs referred to in Allegation 2 with a person or persons unknown.
4. By the reason of the matters referred to above in respect of Allegations 1 to 3, Mr Abbasi is in breach of one or more of:
 - a) Exam Regulations 6 in respect of Allegation 1
 - b) Exam Regulation 14 in respect of Allegation 2
 - c) Exam Regulation 10 in respect of Allegation 3
 - d) Exam Regulation 14 in respect of Allegation 3
5. Contrary to Exam Regulation 6, used an electronic communication device (capable of taking photographs) to gain an unfair advantage in accordance with Exam Regulation 7(b).

6. Mr Abbasi's conduct as referred to in any or all Allegations 1 to 4 above:
- a) Was dishonest in that the taking and retaining of photographs of exam content could potentially assist him if he had to re-sit the same exam, and thereby provide him with an unfair advantage; and/or
 - b) Was dishonest in that causing and/or permitting the photographs to be taken and/or shared with a person or persons unknown whether during the exam or otherwise could provide them with an unfair advantage in the said exam or a future exam;
7. By reason of his conduct, Mr Abbasi is liable to disciplinary action pursuant to:
- a) Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Abbasi be removed from the student register and no order was made as to costs.

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*

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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