

17 June 2025

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

On 13 June 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Naveed Hussain of Melbourne, Australia:

### Allegations

Mr Naveed Hussain, an ACCA student in relation to his remote invigilated FA2 – Maintaining Financial Records Exam on 09 March 2021:

1. Used, or caused or permitted a third party to use, an unauthorised item to take one or more photographs of his computer screen and exam content, contrary to Exam Regulation 5(a).
2. Shared, or caused or permitted a third party to share, one or more photographs referred to in Allegation 1 above with one or more people, contrary to Examination Regulations 12 and 14.
3. Mr Hussain's conduct:
  - I. In respect of Allegation 1 was dishonest in that he took, or caused or permitted a third party to take, one or more photographs of exam questions from his FA2 exam attempt in order to obtain an unfair advantage in a future exam attempts / re-sits and/or to assist other students in sitting the same exam, and/or:
  - II. In respect of Allegation 2 was dishonest in that he shared, or caused or permitted a third party to share, one or more photographs of exam questions from his FA2 exam attempt in order to obtain an unfair advantage in a future exam attempts / re-sits and/or to assist other students in sitting the same exam, or in the alternative to 3(I) and 3(II):

4. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Hussain failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence sent on:
  - a. 17 May 2024
  - b. 12 June 2024
  - c. 15 July 2024
  - d. 30 July 2024
  
5. By reason of the above, Mr Naveed Hussain is:
  - I. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of the conduct referred to above.

The Disciplinary Committee ordered that Mr Naveed Hussain be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £7,000.00.

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)