

12 May 2025

Disciplinary Committee ordered student is disqualified from examinations of the Association in accordance with Regulation 13(7)(c)*

On 19 March 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Hajira Rehnaz of Model Town, Pakistan:

Allegations

Ms Hajira Rehnaz, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During an FMA examination held on 17 April 2023:
 - (a) Was in possession of unauthorised material, namely a piece of paper which included handwritten formulas on it (the 'Unauthorised Material'), contrary to Examination Regulation 4;
 - (b) Used, or attempted to use, the Unauthorised Material to gain an unfair advantage in the exam.
2. The conduct described in Allegation 1 was:
 - (a) Dishonest, in that Ms Rehnaz intended to gain an unfair advantage in her exam attempt.
3. By reason of her conduct, Ms Rehnaz is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Ms Rehnaz be disqualified from examinations of the Association in accordance with Regulation 13(7)(c) and to pay costs to ACCA in the sum of £6,400.

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