

11 March 2026

Disciplinary Committee ordered student removed with immediate effect*

On 17 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Saad Saleem of Dubai, United Arab Emirates:

Allegations

Mr Saad Saleem, an ACCA student, during an on-demand remotely invigilated BT examination taken on 25 January 2022:

1. Used or permitted a third party to use an electronic communication device capable of taking photographs, an unauthorised item within the meaning of Exam Regulations 5 and 6.
2. Further to the matters referred to in Allegation 1, caused or permitted the taking of a photograph of an exam question as presented on his computer screen.
3. Further to the matters referred to in Allegations 1 and 2 and on a date unknown thereafter, caused or permitted the photograph referred to in Allegation 2 to be shared with a third party or parties unknown.
4. By reason of the matters referred to above in respect of Allegations 1 to 3, Mr Saleem is in breach of one or more of:
 - a) Exam Regulation 5(a) and/or 5 (b) in respect of Allegation 1;
 - b) Exam Regulation 12 and/or 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. Mr Saleem's conduct as referred to in any or all of Allegations 1 to 4 above:
 - a) Was dishonest in that the taking and/or retaining of a photograph of live exam content could potentially assist him in the exam and/or in any re-sit of the same exam, and by his actions he intended to gain unfair advantage in the exam and/or any re-sit of the exam; and/or
 - b) Was dishonest in that causing and/or permitting the photograph to be taken and/or shared with a person or persons unknown whether during the exam or otherwise, could provide a third party with an unfair advantage in the said exam or a future exam.
6. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Saleem failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - a. 04 April 2025;
 - b. 25 April 2025;
 - c. 09 May 2025.
7. By reason of any or all of his conduct, Mr Saleem is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Saad Saleem be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £6827.50.

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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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