

04 March 2026

## **Disciplinary Committee ordered student removal with immediate effect\***

On 18 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Wafa Alshateri, of Al Bahaya Abu Dhabi, United Arab Emirates:

### Allegations

Ms Wafa Alshateri, an ACCA student:

1. On 05 September 2024 and 06 September 2024, in relation to a remotely invigilated Performance Management (“PM”) and Financial Management (“FM”) examination (together “the examinations”):
  - (a) used, or permitted a third party to use, an unauthorised item with photographic functionality within the meaning of Exam Regulation 6(b), to take photos of live exam questions in breach of Exam Regulation 5(a) and/or Exam Regulation 11;
  - (b) sent, or permitted a third party to send, photographs of live exam questions to a third-party proxy exam taker in order to obtain assistance from the third party in answering those live exam questions, in breach of Exam Regulation 13;
  - (c) engaged in irregular conduct designed to assist her in the examinations in breach of Exam Regulation 10 by:
    - (i) engaging a third-party proxy exam taker to sit the examinations on her behalf; and
    - (ii) communicating with a third-party proxy exam taker via WhatsApp during the examinations so that the third party could provide her with answers to the examinations.
2. Ms Wafa Alshateri’s conduct in respect of any or all of allegations 1(a) to (c) was:

- (a) Dishonest, in that she intended that a third-party exam proxy taker would sit the examinations on her behalf; and:
- (b) Dishonest, in that she sought, and was provided with, answers to live exam questions from a third-party proxy exam taker during the examinations, thereby gaining an unfair advantage in the examinations.
3. Contrary to The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, Regulation 3(1), Ms Wafa Alshateri failed to cooperate with the consideration or investigation of a complaint in that she failed to respond to ACCA's correspondence dated:
- (a) 17 July 2025;
- (b) 20 August 2025;
- (c) 18 September 2025.

4. By reason of any or all of the above, Ms Wafa Alshateri is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Ms Wafa Alshateri be removed from student register with immediate effect and to pay costs to ACCA in the sum of £8,000.

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)