

26 November 2025

Disciplinary Committee ordered removal from the student register*

On 07 November 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abdul Samad Khuhro of Al-Damam, Saudi Arabia:

Allegations

Allegation 1

On 17 September 2023, Mr Abdul Samad Khuhro, an ACCA student, in relation to ACCA's remotely invigilated FBT-Business and Technology exam, breached one or more of ACCA's Exam Regulations and/or guidelines in that:

- a) He caused, permitted or failed to prevent a third party to be in the exam room with him, contrary to Regulation 19;
- b) He communicated and/or attempted to communicate with a third party in the exam room with him contrary to Regulation 16;
- c) He attempted to deceive or mislead the Proctor in that he told the Proctor he was alone in the exam room when that was untrue, contrary to Regulation 3.

Allegation 2

Mr Samad Khuhro's conduct at allegations 1 (a) to (c) above, or any of it:

- a) Was dishonest in that he intended to gain an unfair advantage in the exam by seeking assistance from the third party present in the exam room with him;

- b) Was dishonest in that he knowingly misled or deceived the Proctor about the presence of the third party in the exam room with him.

Allegation 3

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

The Disciplinary Committee ordered that Mr Abdul Samad Khuhro be removed from the student register and to pay costs to ACCA in the sum of £6,000.00.

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*

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For media enquiries, contact:

ACCA News Room

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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