

14 August 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 11 September 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Abdul Samad Khuhro.

Allegations

Mr Abdul Samad Khuhro, an ACCA student:

- 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.
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; or in the alternative:
- c) Such conduct demonstrates a lack of integrity.

3. By reason of any or all of the above, Mr Samad Khuhro is

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
- (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in relation to allegation 1 (a) to (c).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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[accaglobal.com](https://www.accaglobal.com)

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