

27 August 2026

Disciplinary Committee ordered student severely reprimanded*

On 05 August 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Umar Khaidoo of Camp Diable, Mauritius.

Allegations

Mr Umar Khaidoo, a student of ACCA, in respect of his centre based Financial Management (FM) session exam taken on 05 December 2025 ("the Exam"):

1. Provided assistance in writing on rough paper for, and at the behest of, another exam entrant during the Exam.
2. Further to allegation 1, provided improper assistance to another exam entrant during the exam by providing assistance in writing on rough paper to the other exam entrant contrary to:
 - a) Examination Regulation 10; and
 - b) Examination Regulation 15.
3. Mr Khaidoo's conduct in respect of any or all of the above was:
 - a) Dishonest in that he intended to provide an unfair advantage to the other exam entrant during the exam attempt.
4. By reason of the above, Mr Khaidoo is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Mr Khaidoo be severely reprimanded and to pay costs of £1,000.00 to ACCA.

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:

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