

17 February 2026

Disciplinary Committee ordered student removed*

On 06 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Rimsha Khan, of Karachi, Pakistan:

Allegations

Miss Rimsha Khan, an ACCA student, during ACCA's remotely invigilated Management Accounting (FMA) exam on 09 April 2021:

1. Used an unauthorised item with a camera, during the exam, to take photographs/images of exam questions.
2. Caused or permitted one or more of the photographs referred to in Allegation 1 to be shared with a person or persons unknown.
3. By the reason of the matters referred to above in respect of Allegation 1, Miss Khan is in breach of one or more of:
 - a) Exam Regulation 5a
 - b) Exam Regulation 5b
 - c) Exam Regulation 14
4. Miss Khan's conduct at allegation 1 – 2 above,
 - a) Was dishonest in that she took the photographs referred to in order to potentially give herself an unfair advantage in a future re-sitting or that exam and/or caused or permitted the photos to be shared with other ACCA students to give them an unfair advantage.

The Disciplinary Committee ordered that Miss Khan be removed from student register and to pay costs to ACCA in the sum of £7,840.

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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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