

23 February 2026

## **Disciplinary Committee ordered student removed\***

On 29 & 30 January 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Afrah Alghafri of Muscat, Oman:

### Allegations

#### Allegation 1

Ms Afrah Alghafri (Ms Alghafri'), a student member of the Association of Chartered Certified Accountants ('ACCA'):

- (a) On or around 5 November 2019 Ms Alghafri, submitted or caused to be submitted to ACCA one or both documents listed in Schedule A which purported to have been issued by the University of Lahore when in fact they had not.
- (b) On or about 23 January 2020 Ms Alghafri submitted or caused to be submitted to ACCA an email in which she requested the credit balance on her myACCA account should be credited to her bank account.
- (c) Ms Alghafri's conduct as set out in paragraph 1(a) and or 1 (b) above was:
  - i. Dishonest in that Ms Alghafri knew that one or both documents referred to at 1(a) above were false and were submitted in order to gain exam exemptions to which she was not entitled and in respect of 1 (b) above was dishonest because she knew the credit balance referred to was not due to her or in the alternative her conduct in either or both respects.
- (d) By reason of her conduct in relation to any or all of the matters set out at 1(a) — 1(c) above Ms Alghafri is:

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

The Disciplinary Committee ordered that Ms Alghafri be removed from the student register and to pay costs to ACCA in the sum of £2,000.

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)