

03 June 2026

Disciplinary Committee ordered student severely reprimanded*

On 08 May 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mehboob Raza Khan of Darsait, Oman:

Allegations

Mr Mehboob Raza Khan, a student of the Association of Chartered Accountants (ACCA), in relation to an on-demand remotely invigilated Audit and Assurance (AA) examination on 01 September 2025:

1. Used or permitted a third party to use, an unauthorised item, namely an electronic communication device capable of taking photographs.
2. Further to the matters referred to in Allegation 1, caused or permitted the taking of photographs of exam questions as presented on his computer screen.
3. Further to the matters referred to in Allegations 1 and 2, caused or permitted one or more of the photographs referred to in Allegation 2 to be shared with a third party or parties unknown.
4. By reason of the matters referred to above in respect of Allegations 1 to 3, Mr Mehboob Raza Khan is in breach of one or more of:
 - a) Exam Regulation 5(a) and/or 5 (b) in respect of Allegation 1
 - b) Exam Regulation 13 in respect of Allegation 2
 - c) Exam Regulation 13 in respect of Allegation 3
5. Mr Mehboob Raza Khan's conduct as referred to in any or all Allegations 1 to 3 above:
 - c) Demonstrates a failure to act with Integrity.

6. By reason of any or all of his conduct, Mr Mehboob Raza Khan is:

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

The Disciplinary Committee ordered that Mr Khan be severely reprimanded and to pay costs to ACCA in the sum of £5,500.00.

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*

- 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