

04 June 2026

Disciplinary Committee ordered removal from the student register*

On 26 May 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mahmoud Eid Mohamed Mostafa, of Giza, Egypt.

Allegations

Mr Mahmoud Eid Mohamed Mostafa, a student of the Association of Chartered Certified Accountants (ACCA):

1. During a centre based ACCA Diploma in International Financial Reporting (DiplFR) exam ('the Exam') on 06 June 2025, copied and/or reproduced ACCA Exam content and/or permitted another to do the same, contrary to Examination Regulation 13.
2. Distributed, and/or allowed distribution of ACCA Examination content, contrary to Exam Regulation 13.
3. Since about 10 June 2025, contrary to Section B4 of ACCA's Code of Ethics and Conduct, used ACCA's name and/or logo on Facebook publications when not permitted to do so.
4. Mr Mostafa's conduct in respect of any or all of the above was dishonest in that:
 - (a) He sought to exploit copied and/or reproduced examination material belonging to ACCA for commercial gain and/or:
 - (b) He intended to gain an unfair advantage for himself and/or another in future examinations; and or:

- (c) He sought to assert an affiliation with and/or endorsement by ACCA to which he was not entitled.
6. Failed to co-operate with the consideration or investigation of this complaint in that he failed to respond to any or all of ACCA's correspondence set out below, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, on the following dates:
- (a) 10 September 2025;
 - (b) 26 September 2025;
 - (c) 22 October 2025;
 - (d) 31 October 2025
7. By reason of his conduct, Mr Mostafa is:
- a) Guilty of misconduct and liable to disciplinary action pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Mahmoud Mostafa be removed from the student register to pay costs of £6,282.50 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