

10 June 2026

Disciplinary Committee ordered student removed*

On 29 May 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Arshad Ali Abro of Dubai, United Arab Emirates:

Allegations

Mr Arshad Ali Abro, a student of the Association of Chartered Certified Accountants (ACCA), during a remotely invigilated Financial Management examination on 6 June 2025 ('the Exam'):

1. Was in possession of and/or used an unauthorised item, namely an electronic device with photographic and/or recording functionality, during the Exam, contrary to Exam Regulation 5(a) and/or 5(b) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b) for himself and/or others.
2. That he copied, and/or permitted another to copy, ACCA exam content displayed on his screen and/or distributed such content for personal gain or any other reason, contrary to Exam Regulation 13 (as amended).
3. In respect of Allegations 1 and/or 2 Mr Abro was dishonest in that:
 - a) He sought to gain unfair advantage for himself and/or others in this or a future examination and/or:
 - b) He sought to exploit ACCA examination content for personal gain and/or other reason.
5. By reason of any or all of the Allegations above, Mr Abro is:
 - a) Guilty of misconduct and liable to disciplinary action pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Abro be removed from the student register and to pay costs to ACCA in the sum of £5,494.50.

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