ACCA Think Ahead

News release

13 November 2026

Disciplinary Committee ordered student to be removed with immediate effect*

On 06 November 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Ahul Sajeev of Kunnathunad, Ernakulam, India:

Allegations

Mr Ahul Sajeev, an ACCA student, during a centre based Financial Accounting (FFA) examination, on 8 September 2025 ('the exam'):

1. Possessed and used an unauthorised item, namely a mobile phone with a camera ("the unauthorised item"), contrary to Examination 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).

2. Took photographs of exam content presented to him ("the photographs"), contrary to Examination Regulation 13.

3. Possessed, used or attempted to use written materials relevant to the syllabus being examined which constituted unauthorised materials ("the unauthorised materials"), contrary to Exam Regulation 4 and thereby sought to gain an unfair advantage for himself in the exam and/or a future exam within the meaning of Exam Regulation 6(a).

4. Engaged in irregular conduct designed to assist him in any exam attempt contrary to Exam Regulation 10, by preparing and/or obtaining any or all of the unauthorised materials during, and/or under the guise of, a bathroom break.

5. Mr Ahul Sajeev's conduct as referred to in any or all of allegations 1 to 4 above: a) Was dishonest, in that Mr Ahul Sajeev sought to gain an unfair advantage for himself in the exam and/or a future exam;

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6. By reason of his conduct set out in Allegations 1 to 5 above, Mr Ahul Sajeev is: a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 5 above.

The Disciplinary Committee ordered that Mr Ahul Sajeev be removed from ACCA student register with immediate effect and to pay costs to ACCA in the sum of £5000.

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