

11 May 2026

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

On 25 February 2026 & 27 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mohammed Salih S A of Thrissur, India:

### Allegations

Mr Mohammed Salih S A (Mr Salih), a student of the Association of Chartered Certified Accountants (ACCA):

1. During an FFA Financial Accounting examination taken on 12 February 2025:
  - a) Failed to promptly comply with the Intervention Specialist's request to conduct a pan of the room contrary to exam regulation 2.
  - b) Failed to comply with Exam Regulation 15 which requires that candidates must not whisper or speak out loud during the exam or communicate or attempt to communicate with any person, or permit another person to communicate with them, other than the exam supervisor(s), invigilator(s) or remote invigilator(s) or proctor(s).
  - c) Failed to prevent another person from entering the room in which he was sitting the exam contrary to Exam Regulation 19.
2. The conduct referred to in Allegation 1 above, or any of it, was:
  - a) Dishonest, in that Mr Salih intended to gain an unfair advantage in the exam attempt and/or to assist others in the exam and/or a future exam and/or to mislead or provide false information to the proctor.

3. By reason of any or all of his conduct, Mr Salih is:

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

The Disciplinary Committee ordered that Mr Mohammed Salih S A be removed from the Student Register of ACCA and to pay costs to ACCA in the sum of £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:**

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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)