

01 May 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 29 May 2026. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Arshad Ali Abro.

## 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.
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.

4. In the alternative, on the same facts, in respect of the conduct referred to in Allegations 1 and/or 2, Mr Abro failed to demonstrate integrity.
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); or in the alternative:
  - b) Liable to disciplinary action by virtue of Bye-law 8(a)(iii) in respect of breaches of the exam regulations as set out in Allegations 1 and/or 2 above.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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Twitter/X: @ACCANews

[accaglobal.com](http://accaglobal.com)

**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)