

04 March 2019

Disciplinary Committee ordered Removal from Student Register*

On Tuesday, 26 February 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss The Nu Aye, of London, United Kingdom.

Allegation 1

Miss The Nu Aye, who is registered with ACCA as a student:

- a) On 31 October 2016, Miss The Nu Aye informed her then employers that she had passed ACCA's Professional Level exams for 'Business Analysis' and 'Audit' when, in fact, she had not;
- b) On 15 November 2017, Miss The Nu Aye informed her then employers that she had passed the ACCA exam for 'Advanced Taxation' when, in fact, she had not;
- c) On 15 November 2017, Miss The Nu Aye informed her then employers that she was an ACCA affiliate when, in fact, she was not;
- d) On 23 April 2018, Miss The Nu Aye submitted to an ACCA Compliance Officer, an ACCA Professional Level certificate which purported to be issued by ACCA when, in fact, it had not;
- e) On 23 April 2018, Miss The Nu Aye submitted to an ACCA Compliance Officer an ACCA member declaration form in which she had recorded that she was an ACCA affiliate when, in fact, she was not;

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- f) On 23 April 2018, Miss The Nu Aye told an ACCA Compliance Officer that she was an ACCA affiliate when, in fact, she was not;

- g) Miss The Nu Aye's conduct as set out in paragraph 1 (a) and/or 1 (b) and/or 1 (c) and/or 1 (d) and/or 1 (e) and/or 1 (f) above was:
 - (i) Dishonest, in that she knew that she was not an ACCA affiliate and/or that she did not pass the 'Business Analysis', 'Audit' and 'Advanced Taxation' exams, and/or that the ACCA Professional Level Certificate was not issued by ACCA;

 - (ii) Contrary to the Fundamental Principle of Integrity, as applicable in 2016 - 2018.

- h) By reason of her conduct in respect of paragraphs 1 (a) and/or 1 (b) and/or 1 (c) and/or 1 (d) and/or 1 (e) and/or 1 (f) and /or 1 (g) above, Miss The Nu Aye is:
 - (i) Guilty of misconduct pursuant to bye-law 8(a)(i); or

 - (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

The Disciplinary Committee ordered that Miss The Nu Aye, be removed from the student register and to pay costs to ACCA in the sum of £5,000. The Committee further ordered that any application for re-admission to the student register must be referred to the Admissions and Licensing Committee and no such application may be considered until the expiry of five years from today's date.

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 -

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About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its **200,000** members and **486,000** students in **180** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **101** offices and centres and more than **7,200** Approved Employers worldwide, who provide high standards of employee learning and development. Through its public interest remit, ACCA promotes appropriate regulation of accounting and conducts relevant research to ensure accountancy continues to grow in reputation and influence.

ACCA is currently introducing major innovations to its flagship qualification to ensure its members and future members continue to be the most valued, up to date and sought-after accountancy professionals globally.

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. More information is here: www.accaglobal.com