



Think Ahead

# News release

25 October 2019

## Disciplinary Committee ordered Removal from Student Register

On 24 October 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Usman Luqman, of Multan, Multan, Pakistan:

(1) On 04 April 2019, Mr Luqman, an ACCA student:

- a) asked ACCA to change his MA2 – Managing Cost and Finance result from 64% to 94%; and
- b) submitted an ACCA MA2 – Managing Cost and Finance result sheet to ACCA in which the result had been altered from 64% to 94% to support his request described in allegation 1a);

(2) Mr Luqman's conduct in respect of allegation 1 was:

- a) Dishonest, in that Mr Luqman knew that the document described in allegation 1b) was false and had been altered and submitted by him to ACCA in order to gain a result he knew he did not obtain; or in the alternative

(3) By reason of his conduct in respect of any or all of the matters set out at allegation 1 and/or 2 above, Mr Luqman is guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Usman Luqman be removed from the student register and to pay costs to ACCA in the sum of £1,000.

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.

ACCA

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*\* 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 **219,000** members and **527,000** students (including affiliates) in **179** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **110** offices and centres and **7,571** Approved Employers worldwide, and **328** approved learning providers who provide high standards of 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 has introduced 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](http://www.accaglobal.com)

