

18 November 2021

Disciplinary Committee ordered that member be removed from the register *

On 10 November 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Habib Ullah of Khyber, Pakistan:

Allegations

Mr Habib Ullah, at all material times an ACCA affiliate:

1. Submitted or caused to be submitted to ACCA on or about 07 June 2017 an ACCA Practical Experience training record which purported to confirm:
 - a. His Practical Experience Supervisor in respect of his practical experience training in the period between 02 April 2015 to 15 August 2016 was Mr A when Mr A did not and/or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).
 - b. He had achieved the Performance Objective 2: Stakeholder relationship management, Performance Objective 3: Strategy and innovation, Performance Objective 4: Governance, risk and control, Performance Objective 5: Leadership and management, Performance Objective 9: Evaluate investment and financing decisions, Performance Objective 18: Prepare for and plan the audit and assurance process.
2. Contrary to Complaints and Disciplinary Regulation 3(1), failed to cooperate with an Investigating Officer in relation to the investigation of a complaint, in that he failed to provide adequate and/or any response to correspondence dated:

- a. 17 March 2021
- b. 09 April 2021
- c. 07 June 2021

3. Mr Ullah's conduct in respect of the matters described in Allegation 1 above was:

- a. In respect of Allegation 1a, dishonest, in that Mr Ullah sought to confirm his supervisor did and could supervise his practical experience training in accordance with ACCA's requirements which he knew to be untrue.
- b. In respect of Allegation 1b dishonest, in that Mr Ullah knew he had not achieved the performance objectives referred to in paragraph 1b as described in the corresponding performance objective statements or at all.

4. By reason of his conduct, Mr Ullah is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

The Disciplinary Committee ordered that Mr Habib Ullah be excluded from the register and pay costs to ACCA in the sum of £5,900.00.

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:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

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We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com