



Think Ahead

# News release

19 December 2022

## Disciplinary Committee ordered removal from student register\*

On 16 December 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Saad, of Islamabad, Swabi, Pakistan:

### Allegations

Mr Muhammad Saad a student member of ACCA:

- 1) On 20 February 2021, during a remotely invigilated FFA Financial Accounting examination (the Exam), Mr Saad caused or permitted a third party to be present with him during all or part of the Exam, thus failing to comply with instructions provided to him by ACCA before the Exam and contained in ACCA's 'Information Sheet for On-Demand CBE Students', that he should ensure he was in a room with no one else around him, contrary to Examination Regulation 2.
- 2) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended and in force at the time), Mr Saad failed to co-operate with the investigation of a complaint, in that he did not respond fully to any or all of ACCA's correspondence dated:
  - a. 04 May 2021;
  - b. 01 June 2021;
  - c. 15 June 2021;
  - d. 22 September 2021;
  - e. 04 October 2021.

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3) By reason of his conduct at allegations 1 and/or 2 above Mr Saad is:

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

The Disciplinary Committee ordered that Mr Muhammad Saad be removed and to pay costs to ACCA in the sum of £5800.

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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**Notes to Editors**

**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)