



Think Ahead

News release

17 January 2022

Disciplinary Committee ordered Member Excluded from membership*

On 13 January 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Atif Ali of Lahore, Pakistan:

Mr Muhammad Atif Ali, at all material times an ACCA affiliate:

1. Submitted or caused to be submitted to ACCA on or about 14 October 2017 an ACCA Practical Experience training record which purported to confirm:
 - a. his Practical Experience Supervisor in respect of his practical training in the period 04 February 2006 to 23 December 2009 was Mr A when Mr A did not and 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 Performance Objectives 3, 5, 8, 18 and 20.
2. Mr Ali's conduct in respect of the matters described in allegation 1 above was:
 - a. in respect of allegation 1a dishonest, in that Mr Ali sought to confirm Mr A 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 Ali knew he had not achieved the performance objectives referred to in allegation 1b above, as described in the corresponding performance objective statements, or at all.

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

The Disciplinary Committee ordered that Mr Ali be excluded from membership and to pay costs to ACCA in the sum of £1000.

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 is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries 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. Find out more about us at

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