



Think Ahead

# News release

15 February 2022

## Disciplinary Committee ordered Removal from Affiliate Register\*

On 28 January 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Danial Ali Hussain of Mangla, Pakistan:

### Allegations

Mr Danial Ali Hussain, at all material times an ACCA trainee:

1. Submitted or caused to be submitted to ACCA on or about 25 May 2018 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 04 February 2015 to 19 April 2018 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:
    - Performance Objective 3, Strategy and innovation;
    - Performance Objective 4, Governance, risk and control;
    - Performance Objective 7, Prepare external financial reports;
    - Performance Objective 15, Tax computations and assessments; and
    - Performance Objective 18, Prepare for and plan the audit and assurance process.
2. Mr Hussain's conduct in respect of the matters described in allegation 1 above was:-

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- a. In respect of allegation 1a, dishonest, in that Mr Hussain 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 Hussain knew he had not achieved the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.
  - c. In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to be straightforward and honest and accordingly is contrary to the Fundamental Principle of Integrity, as applicable in 2018.
3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure:
    - a. His Practical Experience Supervisor met the specified requirements interms of qualification and supervision of the trainee; and /or
    - b. That his performance objective statements relating to the performance objectives referred to in paragraph 1b above accurately set out how the corresponding objectives had been met.
4. By reason of his conduct, Mr Hussain 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 3 above.

The Disciplinary Committee ordered that Mr Hussian be removed from the register and to pay costs to ACCA in the sum of £5916.00.

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*

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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

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