



Think Ahead

News release

14 July 2022

Disciplinary Committee ordered Student Removal from Register*

On 12 and 13 July 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Saif Ullah of Lahore, Pakistan:

Allegations

Mr Saif Ullah (ACCA student), on 04 November 2020 during a Financial Accounting (FFA) examination (the Exam) a remotely invigilated exam:

1. Failed to comply with instructions issued by ACCA to ensure that no one else was around him where he was sitting the exam in breach of Examination Regulation 2.
2. Further to the matters referred to in allegation 1, caused or permitted a third party or parties (who were present with him in the same room during the exam) to provide him with answers or possible answers to questions he was presented with during the exam.
3. By reason of the matters referred to in allegations 1 and 2, has engaged in improper conduct designed to assist him in his exam attempt in breach of Examination Regulation 10.
4. Further Mr Ullah's conduct as referred to in paragraph 1-3 above was:
 - a) dishonest, in that Mr Ullah sought to obtain an unfair advantage in the exam by obtaining assistance from a third party or parties.

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5. By reason of his conduct, Mr Ullah is:

- a) guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at allegations 1 - 4 above;

The Disciplinary Committee ordered that Mr Ullah be removed from student register.

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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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.