



Think Ahead

# News release

16 June 2022

## Disciplinary Committee ordered Member excluded\*

On 14 June 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Osama Shafiq of Sohar, Oman:

### Allegations

Mr Muhammad Osama Shafiq, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 23 November 2020 failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before and/or during a scheduled on-demand FMA Management Accounting examination (the 'Exam'), in that he failed to ensure he was in a room with no-one else around him, contrary to Examination Regulation 2.
2. On 23 November 2020, during and in relation to a scheduled on-demand FMA Management Accounting examination, had in his possession, one or more unauthorised materials, namely textbooks and/or notebooks, contrary To Examination Regulations 4 and 5.
3. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2021, Mr Shafiq has failed to co-operate fully with the investigation of a complaint arising out of his conduct during an on-demand FMA Management Accounting examination in that he failed to respond fully or at all to any or all of ACCA's correspondence sent on

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- (a) 01 September 2021;
- (b) 10 September 2021.

4. By reason of his conduct, Mr Shafiq 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 to 3 above

The Disciplinary Committee ordered that Mr Shafiq be excluded from the student register and to pay costs to ACCA in the sum of £7000.

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:**

ACCA Newsroom

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

M: +44 (0)7725 498654

Twitter @ACCANews

[accaglobal.com](http://accaglobal.com)

**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)