

21 June 2022

## Disciplinary Committee ordered that student be excluded from the register\*

On the 15 -16 June 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Farid Ullah Majid Ullah, of Doha, Qatar:

### Allegations

Mr Farid Ullah Majid Ullah, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 20 December 2020, during a Corporate and Business Law (LW) – ENG examination (the Exam), had an item not permitted at his desk on or about his person ("item"), contrary to Examination Regulation 1 and the Examination Guidelines (as applicable in 2020).
2. Gave false or misleading responses to ACCA's investigation in relation to the item referred to in allegation 1, in that:
  - (a) On 30 June 2021, he informed ACCA in response to a question asking him to explain the object that appeared to his left-hand side in the exam that *"it is calculator regarding which I have already informed to the investigator in the beginning"* (sic).
  - (b) The conduct described at Allegation 2(a) was:
    - i. Dishonest, in that he knew his response was untrue and/or sought to mislead ACCA's investigation; or, in the alternative,

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3. 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 - 2 above; or, in the alternative,

The Disciplinary Committee ordered that Mr Farid Ullah Majid Ullah be excluded from student membership and pay costs to ACCA in the sum of £5.000.00.

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*

**-ends-**

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**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)