

23 June 2022

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

On the 22 June 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Hafiz Muhammad Saim Ali, of Lahore, Pakistan:

### Allegations

Mr Hafiz Muhammad Saim Ali, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 30 October 2020, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before the start of a MA1 Management Information exam, in that he failed to ensure he was not distracted, contrary to Examination Regulation 1 and the Examination Guidelines.
2. On 06 November 2020, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before the start of a MA1 Management Information exam, in that he failed to ensure he was not distracted, contrary to Examination Regulation 1 and the Examination Guidelines.
3. On 06 November 2020, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before the start of a MA1 Management Information exam, in that he failed to ensure that the door to the exam room was closed, contrary to Examination Regulation 1 and the Examination Guidelines.
4. On 30 October 2020 and/or 06 November 2020, engaged in improper conduct designed to assist himself in his exam attempts in that he caused or permitted a third party to be present and/or

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communicate with him during all or part of his MA1 Management Information exams, contrary to Examination Regulation 10.

5. Mr Ali's conduct as referred to in allegation 4 above was:

(a) Dishonest, in that he sought to obtain an unfair advantage in the exam by obtaining assistance from a third party.

6. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014, failed to co-operate fully with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:

(a) 04 May 2021, and/or

(b) 26 May 2021, and/or

(c) 10 June 2021

7. By reason of his conduct, Mr Ali 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 6 above.

The Disciplinary Committee ordered that Mr Hafiz Muhammad Ali be removed from student membership and pay costs to ACCA in the sum of £6,000.00.

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)