



Think Ahead

News release

06 April 2022

Disciplinary Committee ordered removal from student register*

On 22 March 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Hassan of Rawalpindi, Pakistan:

Allegations

Mr Muhammad Hassan, (Mr Hassan), an Association of Chartered Certified Accountants ('ACCA') student:

1. On 3 January 2021, in relation to a scheduled Corporate and Business Law (LW) - ENG examination (the 'Exam') did not have his watch out of arm's reach before and/or during the Exam, contrary to Examination Guidelines and Examination Regulation 1 (as applicable in 2021)
2. Gave inaccurate and/or misleading responses to an ACCA investigation into his conduct during the exam regarding the watch that he was wearing in that:
 - a) On 29 April 2021 in an email to ACCA, he inaccurately represented that the watch he wore in the Exam was the watch pictured in Schedule B.
 - b) On 24 May 2021 in an email to ACCA, he inaccurately represented that the watch he wore in the Exam was the watch pictured in Schedule C.
3. Mr Hassan's conduct described at Allegations 2(a) and/or 2(b):

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) Was dishonest in that he knew the representation to be untrue and/or sought to mislead ACCA's investigation.

4. By reason of his conduct, Mr Hassan 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 - 3 above.

The Disciplinary Committee ordered that Mr Hassan be removed from the student register and to pay costs to ACCA in the sum of £2,750.00.

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 -

For media enquiries, contact:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries 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. Find out more about us at www.accaglobal.com