



Think Ahead

News release

11 May 2022

Disciplinary Committee ordered Student removed from register*

On 10 May 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Salman Ahmad of Dir Lower, Pakistan:

Allegations

Mr Salman Ahmad, ACCA student:

1. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2021, Mr Ahmad has failed to co-operate fully with the investigation of a complaint, arising out of his conduct during an on-demand MA1 Management Information examination, in that he failed to respond fully or at all to any or all of ACCA's correspondence sent on:
 - (a) 16 March 2021;
 - (b) 08 April 2021;
 - (c) 23 April 2021.
2. On 29 October 2020, in relation to a scheduled on-demand MA1 Management Information examination:
 - (a) Caused or permitted a third party or parties to be (i) present and (ii) to communicate with him during all or part of the Exam, in breach of Examination Regulation 16.

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- (b) Failed to comply with instructions provided to him by ACCA before the Exam that he should ensure he was in a room on his own, by reason of the matters referred to in allegation 2(a)(i) above, in breach of Examination Regulation 2;
 - (c) Further, the conduct at Allegation 2(a) and/or (b) was improper conduct designed to assist him in his exam attempt contrary to Examination Regulation 10.
 - (d) Further, any or all of the conduct described at Allegations 2(a) and/or (b) and/or (c) was:
 - i. Dishonest, in that Mr Ahmad sought to obtain assistance from an unknown person or persons in his exam attempt.
3. On 29 October 2020, prior and in relation to a scheduled on-demand MA1 Management Information examination:
- (a) Used and/or had at his desk within arm's reach, a pair of wired headphones, contrary to Examination Regulation 1 and the Examination Guidelines.
4. By reason of his conduct, Mr Salman Ahmad 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 Ahmad be removed from the register and to pay costs to ACCA in the sum of £9000.00.

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*

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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

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