

06 May 2022

Disciplinary Committee ordered that student be excluded from the register*

On 05 May 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Safi Ullah of Haripur, Pakistan:

Allegations

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

1. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2020, Mr Ullah has failed to co operate fully with the investigation of a complaint, arising out of his conduct during two on-demand examinations, referred to in allegation 2 below in that he failed to respond fully or at all to any or all of ACCA's correspondence sent on:
 - (a) 28 May 2021;
 - (b) 21 June 2021;
 - (c) 06 July 2021.
2. On 29 November 2020, during a scheduled MA2 Managing Costs and Finance examination ('Exam A'):
 - (a) Caused or permitted a third party or third parties to be present with him during all or part of the Exam, thus failing to comply with instructions provided to him by ACCA before the Exam that he should ensure he was in a room on his own, contrary to Examination Regulation 2 and the ACCA 'Information Sheet for Students' examination guidelines;

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- (b) Was in possession during Exam A of one or more unauthorised materials, namely notes or additional papers, contrary to Examination Regulations 4 and/or 5.
- 3. On 15 December 2020, during a scheduled FFA Financial Accounting examination ('Exam B'):
 - (a) Having been instructed by the exam proctor to "*refrain from looking off screen*", continued to look off screen, contrary to Examination Regulation 2;
 - (b) Was in possession during Exam B of one or more unauthorised materials, namely notes or additional papers, contrary to Examination Regulations 4 and/or 5.
- 4. 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 to 3 above; or, in the alternative,

The Disciplinary Committee ordered that Mr Safi Ullah be excluded from student membership and pay costs to ACCA in the sum of £8,875.00.

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*

-end-

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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 www.accaglobal.com