



Think Ahead

News release

31 October 2022

Disciplinary Committee ordered Member Exclusion

On 27 October 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Rahim Akbar, of Lahore, Punjab, Pakistan:

Allegations

Mr Rahim Akbar, at all material times an ACCA trainee

1. Submitted or caused to be submitted to ACCA on or around 29 July 2017 an ACCA Practical Experience training record which purported to confirm: -
 - a. His Practical Experience Supervisor in respect of his practical experience training in the period 18 March 2014 to 18 March 2017 was Person A when Person A did not and/or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance)
 - b. He had achieved:
 - Performance Objective 2 ("Stakeholder relationship management")
 - Performance Objective 3 (Strategy and innovation")
 - Performance Objective 4 ("Governance, risk and control")
 - Performance Objective 5 ("Leadership and management")
 - Performance Objective 6 (Record and process transactions and events")
 - Performance Objective 18 ("Prepare for and plan the audit and process")

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- Performance Objective 19 (“Collect and evaluate evidence for an audit or assurance engagement”)
- Performance Objective 20 (“Review and report on the findings of an audit or assurance engagement”)

2. Mr Akbar conduct in respect of the matters described in allegation 1 above was: -

- a. In respect of allegation 1a, dishonest, in that Mr Akbar sought to confirm his supervisor did and could supervise his practical experience training in accordance with ACCA’s requirements which he knew to be untrue.
- b. In respect of allegation 1b dishonest, in that Mr Akbar knew he had not achieved the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.

4. By reason of his conduct, Mr Akbar is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Mr Akbar be excluded from membership and to pay costs to ACCA in the sum of £8,852.50.

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.

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For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

accaglobal.com

Notes to Editors

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