

03 October 2022

Disciplinary Committee ordered that student be removed from the register*

On 28 September 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Atta Ur Rahman of Dir, Pakistan:

Allegations

Mr Atta Ur Rahman ('Mr Rahman'), a student of the Association of Chartered Certified Accountants ('ACCA'):

1. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that he did not respond adequately or at all, to any or all of ACCA's correspondence dated:
 - a. 17 June 2021;
 - b. 27 July 2021;
 - c. 11 August 2021;
 - d. 26 August 2021.
2. On 17 March 2021, during the exam launch process for an FBT-Business and Technology examination (the 'Exam'), contrary to Examination Regulation 2, failed to comply with instructions provided to him by ACCA in the document entitled *"Information Sheet for On Demand CBE Students sitting exams at home"* that he should have *"no one else around"* him prior to the Exam starting.
3. By reason of his conduct, Mr Rahman is:

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) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 and 2 above.

The Disciplinary Committee ordered that Mr Atta Ur Rahman be removed from the student register and pay costs to ACCA in the sum of £4,500.00.

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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For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

accaglobal.com

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