



29 August 2023

Disciplinary Committee ordered student reprimanded*

On 11 August 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Muhammad Talha of Peshawar, Pakistan:

Allegations

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

- Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), whilst 1. there is correspondence received by ACCA from Mr Talha on 11 and 19 April 2021 Mr Talha has failed to fully co-operate with the investigation of a complaint, in that he did not respond to ACCA's correspondence dated:
 - 20 May 2021; a)
 - b) 04 June 2021;
 - c) 21 June 2021.
- 2. On 05 December 2020, during and in relation to an FBT Business and Technology examination (the 'Exam') had on his person, and/or within arm's reach, a watch, contrary to Examination Regulation 1 and the Examination Guidelines (as applicable in 2020).

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- 3. By reason of his conduct ACCA submit Mr Talha is:
 - a) Guilty of misconduct pursuant to byelaw 8(a)(i) in relation to Allegation 1;
 - b) Liable to disciplinary action pursuant to byelaw 8(a)(iii) in relation to Allegation 2.

The Disciplinary Committee ordered that Muhammad Talha be reprimanded and to pay costs to ACCA in the sum of £500.

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 -

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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 <u>our purpose</u>. 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 <u>strategic alliance</u> for the benefit of members and to help shape the future of the profession. Find out more about us at <u>accaglobal.com</u>