

21 February 2023

Appeal Committee ordered that the costs, member being severely reprimanded be rescinded

On 05 December, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Imtiaz, of Mardan, Pakistan:

Allegations

Mr Muhammad Imtiaz, at all material times an ACCA trainee:

1. Submitted or caused to be submitted to ACCA on or about 18 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 01 March 2015 to 30 June 2016 was Mr A, when Mr 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 15 ("Tax computations and assessments");

- Performance Objective 18 (“Prepare for and plan the audit and process”);
- 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”).

3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure:

- (i) A Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and or
- (ii) That the performance objective statements relating to the performance objectives referred to in paragraph 1 above accurately set out how the corresponding objective had been met.

4. By reason of his conduct, Mr Imtiaz 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 Imtiaz be severely reprimanded and pay a fine of £250 and costs of £250.

Mr Imtiaz was notified of this decision on 07 December 2022 and on 20 December 2022, Mr Imtiaz gave notice of appeal against the decision of the Disciplinary Committee.

On 11 January 2023, Mr Imtiaz was notified that the Chair of the Appeal Committee had granted his application for permission to appeal.

The Appeal Committee on 20 February 2023.

OUTCOME

- The Appeal Committee rescinded the Disciplinary Committee's Order:
- The Committee rescinded the Disciplinary Committee's order of a severe reprimand and substituted that order with exclusion from membership;
- The Committee rescinded the Order of the Disciplinary Committee in respect of fine of £250 and costs of £250 and substituted that order with no costs against Mr Imtiaz.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

- ends -

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