



Think Ahead

News release

24 January 2023

Member reprimanded*

On 13 January 2023, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mr Walid Faruq from Islamabad, Pakistan.

The Association of Chartered Certified Accountants (ACCA) and Mr Walid Faruq (the Parties), agree as follows: Mr Walid Faruq, at all material times an ACCA affiliate

- 1) As part of his ACCA Practical Experience Requirement (PER), used the laptop of a work colleague (Person A), to draft statements in support of his nine performance objectives on which laptop Person A had saved such statements for his own PER training record.
- 2) In using Person A's laptop, Mr Faruq mistakenly copied Person A's statements and uploaded these to his own PER training record claiming them to be his own.
- 3) That Mr Faruq's conduct as described in 1 and 2 above was reckless in that he should have ensured the statements he uploaded to his PER training record were his own, given these are an important element of ACCA's Practical Experience Requirement which, if satisfactorily completed, is part of ACCA's qualification leading to membership.
- 4) Given the above, Mr Faruq is guilty of misconduct pursuant to byelaw 8(a)(i).

The Consent Orders Chair ordered that Mr Faruq be reprimanded and pay costs to ACCA in the sum of £540.00.

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

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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 [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