

26 April 2024

## **Disciplinary Committee ordered student removed\***

On 23 April 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Salim of Lahore, Pakistan:

### Allegations

Mr Muhammad Salim, an ACCA student,

1. On or about 25 July 2023 shared a photograph of a question from a previous sitting of an ACCA Financial Accounting (FFA) exam (the exam) via a WhatsApp group called 'ACCA talented students', contrary to Exam Regulation 14.
2. In respect of the matters referred to in allegation 1 above was dishonest in that he shared the photograph as alleged in allegation 1 above:
  - a. With a view to potentially assisting him in his sitting of the exam on 26 July 2023
4. In the further alternative in respect of allegation 2 (b) above such conduct, if not found to be dishonest or lacking integrity, was reckless in that Mr Salim failed to have any or sufficient regard to the possibility that the sharing of the exam question with any other ACCA student (whether directly or otherwise) would provide them with an unfair advantage, if they had yet to sit the same exam.
5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Salim failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence sent on:
  - (a) 18 August 2023;
  - (b) 04 September 2023;
  - (c) 26 September 2023;

(d) 04 October 2023.

6. Mr Salim is accordingly liable to disciplinary action

a. Pursuant to Bye law 8 (a) (i);

The Disciplinary Committee ordered that Mr Muhammad Salim be removed from the student register and the Committee decided that Mr Salim should not be ordered to make a contribution to the costs of ACCA.

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 -**

**For media enquiries, contact:**

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**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: [www.accaglobal.com](http://www.accaglobal.com)