

28 March 2024

## Disciplinary Committee ordered student to be removed\*

On 20 March 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Gulmira Ashimova, of Nur-Cultan, Kazakhstan:

### Allegations

Miss Gulmira Ashimova, an ACCA student:

1. On 17 November 2022, caused or permitted to be sent to ACCA's Kazakhstan Office an ACCA Diploma in International Financial Reporting ("the Diploma") with accompanying letter confirming completion of the Diploma.
2. The conduct referred to in allegation 1 was;
  - a) Dishonest in that the Diploma and accompanying letter referred to in allegation 1 above were false because Miss Ashimova had not completed the Diploma;
3. Contrary to Paragraph 3(1) of the Complaints and Regulations 2014, Miss Gulmira Ashimova failed to co-operate fully with the investigation of a complaint in that she failed to respond to any or all of ACCA's correspondence dated:
  - a) 11 January 2023
  - b) 25 January 2023;

- c) 07 February 2023; and
- d) 29 June 2023.

4. By reason of any or all of the above, Miss Gulmira Ashimova:

- a) guilty of misconduct pursuant to Bye-law 8(a)(i);

The Disciplinary Committee ordered that Miss Ashimova be removed from ACCA student register and to pay costs to ACCA in the sum of £6,500.

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 [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](http://accaglobal.com)