

02 April 2024

## **Disciplinary Committee ordered student to be removed from student register with immediate effect\***

On 22 March 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Gulmira Appakova, of Almaty, Kazakhstan:

### Allegations

1. The allegations against Ms Appakova, as amended, were as follows:
  1. Ms Gulmira Appakova, an ACCA student:
    - a) On or around 07 March 2023, submitted or caused to be submitted to an ACCA Investigations officer, an ACCA Diploma in International Financial Reporting with accompanying email asking the Investigations officer to verify them as genuine.
  2. The conduct referred to in allegation 1 was;
    - a) Dishonest in that either or both the ACCA diploma and or accompanying email referred to in allegation 1 above were false as she knew.
  3. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Ms Appakova failed to co-operate fully with the investigation of a complaint in that she failed to respond to ACCA's correspondence dated:
    - a) 25 October 2022 and

b) 09 March 2023.

4. By reason of any or all of the above, Ms Appakova is:

a) guilty of misconduct pursuant to Bye-law 8(a)(i), in relation to any or all of the conduct alleged at allegations 1 to 2;

The Disciplinary Committee ordered that Miss Appakova be removed from ACCA student register with immediate effect 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](https://accaglobal.com)