

31 May 2024

Disciplinary Committee ordered student admonished/*

On 28 May 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Arsalan of Karachi, Sindh, Pakistan:

Allegations

Mr Muhammad Arsalan ('Mr Arsalan'), a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 14 December 2020, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) in connection with a FA1 Recording Financial transactions exam, in that he caused or permitted a third party to be in the same room as him when he was sitting the exam, and accordingly failed to ensure in accordance with that instruction that no one else was around him in the room where he sat his exam, contrary to Examination Regulation 2.
2. Caused or permitted the third party referred to in Allegation 1 to be in possession of and/or use a mobile phone in the Exam room during the Exam.
3. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as applicable in 2021), failed to co-operate fully with the investigation of a complaint, in that he did not respond to ACCA's correspondence dated:
 - a. 13 September 2021
 - b. 28 September 2021
 - c. 06 October 2021
4. By reason of his conduct, Mr Arsalan is:

b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of allegations 1 & 3 only.

The Disciplinary Committee ordered that Mr Muhammad Arsalan be Admonished and to pay costs to ACCA in the sum of £250.00.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

accaglobal.com

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 252,500 members and 526,000 future members in 180 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