

25 November 2024

## **Disciplinary Committee ordered student be severely reprimanded\***

On 15 November 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Abdul Latif of Islamabad, Pakistan:

### Allegations

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

- 1) Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2020, failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
  - (a) 11 May 2021;
  - (b) 03 June 2021;
  - (c) 21 June 2021.
  
- 2) On 12 February 2021 during an on-demand FBT Business and Technology examination (the 'Exam'):
  - (a) Caused or allowed a person to be in the testing space where he was taking the Exam, contrary to Examination Regulation 1 and the Examination Guidelines.
  - (b) Failed to respond adequately to a proctor's instruction to keep his eyes on the screen, contrary to Examination Regulation 2.
  
- 3) By reason of his conduct, Mr Latif is:
  - (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 and 2 above.

The Disciplinary Committee ordered that Mr Abdul Latif be severely reprimanded and to pay costs to ACCA in the sum of £3,000.

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 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](http://www.accaglobal.com)