

11 October 2024

## **Disciplinary Committee ordered student removed.**

On 26 September 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mirza Muhammad Fouzan-UI-Hassan Baig of Bahawalpur, Pakistan:

### Allegations

Mr Mirza Muhammad Fouzan-UI-Hassan Baig ('Mr Baig'), a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 03 December 2020, failed to comply with instructions issued by ACCA personnel (as per the Student Information Sheet) before and/or during a scheduled FBT Business and Technology exam (the 'Exam'), in that he failed to ensure he was in a room with on-one else around him, contrary to Examination Regulation 2.
2. Gave inaccurate and/or misleading responses to ACCA during an investigation into the integrity of the Exam, in that he told ACCA that there was no one with him in the room before and/or during the Exam, when there was, contrary to Examination Regulation 3.
3. Any or all of Mr Baig's conduct at Allegation 2 was:
  - a. Dishonest, in that he provided answers that he knew to be untrue and/or sought to mislead ACCA's investigation.
4. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Baig 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. 06 August 2021;

- b. 14 August 2021; and
- c. 26 August 2021.

5. By reason of his conduct, Mr Baig 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 to 4 above.

The Disciplinary Committee ordered that Mr Baig be removed from the student register and to pay costs to ACCA in the sum of £8000.00.

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:**

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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)