

22 July 2025

Disciplinary Committee ordered student to be removed*

On 10 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Hamza, of Karak, Pakistan:

Allegations

Allegation 1

On or around 01 February 2023, Mr Muhammad Hamza, an ACCA student submitted or caused to be submitted to ACCA, a false transcript purportedly from the Institute of Chartered Accountants of Pakistan.

Allegation 2

Mr Hamza's conduct at allegation 1 above:

- a. Was dishonest, in that he knew the transcript he submitted or caused to be submitted to ACCA was not genuine.

Allegation 3

Mr Hamza failed to co-operate with the investigation of a complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that he did not respond to any or all of ACCA's correspondence dated:

- a) 07 November 2023;
- b) 22 November 2023;
- c) 08 December 2023

Allegation 4

By reason of his conduct in respect of the matters set out at allegation 1 to 3 above, Mr Hamza, is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Hamza be removed from Student Register and to pay costs to ACCA in the sum of £5,500.00.

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

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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