

31 July 2024

Disciplinary Committee ordered student removed

On 18 July 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Muhammad Hammad Hassan of Lahore, Pakistan:

Allegations

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

1. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2021, Mr Hassan has failed to co-operate fully with the investigation of a complaint, arising out of his conduct during an on-demand MA1 Management Information examination, in that he failed to respond fully or at all to any or all of ACCA's correspondence sent on:
 - (a) 04 May 2021
 - (b) 18 June 2021
 - (c) 08 July 2021
2. On 08 February 2021 before and during a scheduled MA1 Management Information examination Mr Hassan:
 - (a) Failed to ensure he was in a room without distractions and not disturbed by anyone, in breach of Regulation 1 and the Examination Guidelines (as applicable in 2021);
 - (b) Had an item not permitted at his desk or about his person contrary to Examination Regulation 1 and the Examination Guidelines (as applicable in 2021).
3. By reason of his conduct, Mr Hassan 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 2 above.

The Disciplinary Committee ordered that Mr Muhammad Hammad Hassan be Removed from the student register and to pay costs to ACCA in the sum of £5500.00

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