

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS  
REASONS FOR DECISION**

**In the matter of:** Mr Shamshir Abbas Shah

**Heard on:** Tuesday, 23 November 2021

**Location:** Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU using Microsoft Teams

**Committee:** Mr Neil Dalton (Chair)  
Ms Jo Royden-Turner (Accountant)  
Mr Colin Childs (Lay)

**Legal Adviser:** Mr David Marshall

**Persons present and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Ms Nikita Apostol (Hearings Officer)

**Observers:** Mr Antony Townsend (Appointments Board)

**Summary:** Allegations 1(a), 1(b), 2(a), 2(b) found proved and misconduct found. Removed from the student register

**Costs:** Mr Shah to pay costs to ACCA of £7343.50

1. The Committee heard an allegation of misconduct against Mr Shah. Mr Jowett appeared for ACCA. Mr Shah was not present and not represented.
2. The Committee had a main bundle of papers containing 314 pages, a service bundle containing 25 pages, a 'Tabled Additional's' bundle containing 100 pages and an amended version of the table in that bundle, containing 4 pages.

### **PROCEEDING IN ABSENCE**

3. The Committee was satisfied that Mr Shah had been served with the documents required by regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with regulation 22. The required documents were contained in the papers before the Committee. There was evidence that they were sent by email on 26 October 2021 to an email address notified by Mr Shah to ACCA as an address for all correspondence. The information was supplemented by later emails (for example to give the link for the virtual meeting).
4. In exercising its discretion, the Committee noted that Mr Shah had engaged fully with the investigation by email. This continued up to July 2021 when he protested the Assessor's decision to refer his case to the Disciplinary Committee. Nothing had been heard from him since that time, despite numerous emails and at least one attempted phone call. There was no reason to think that his registered email address had ceased to be valid. No emails were returned as undelivered. The Committee concluded that Mr Shah was aware that this hearing was taking place but had decided not to exercise his right to attend. It considered that no purpose would be served by an adjournment. It decided to proceed in Mr Shah's absence. It noted that he had made a number of submissions by email. The Committee would take these into account.

### **ALLEGATION(S)/BRIEF BACKGROUND**

5. Mr Shah has been an ACCA student since 22 December 2014. Regulation 3(a) of ACCA's Membership Regulations provides that one of the qualifications for membership is that the applicant '*has completed three years of approved*

*experience in accordance with the Association's Practical Experience Requirement*' ('PER'). The PER involved completing 36 months supervised practical experience in a relevant role and demonstrating that the trainee had achieved the required number of performance objectives ('POs'), which are benchmarks of effective performance describing the types of work activities they would have been involved in as a trainee accountant. Before 2016 ACCA trainees had to achieve 13 POs in total, currently it is 9 POs.

6. Mr Shah submitted a training record to ACCA in which he claimed to have satisfied the relevant PER. He named as his supervisor an ACCA member referred to as Mr A. Mr A came before a hearing of the Disciplinary Committee ('DC') which concluded on 29 January 2021. That Committee found, amongst other things, that Mr A had approved the Practical Experience Performance Objectives and/or supporting statements for 52 ACCA trainees when he had no reasonable basis for believing they had been achieved and/or were true. It also found that Mr A had falsely claimed to have supervised the work experience of those trainees. Mr Shah was alleged to have been one of those trainees.
7. Mr Shah faced the following allegations:

### **Allegations**

Mr Shamshir Abbas Shah, is and being at all material times an ACCA student:

1. Submitted or caused to be submitted to ACCA on or about 10 May 2017 an ACCA Practical Experience training record which purported to confirm:
  - a. His Practical Experience Supervisor in respect of his practical experience training in the period 25 April 2014 to 08 May 2017 was Mr A when Mr A did not and or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).
  - b. He had achieved:
    - Performance Objective 3: Strategy and innovation;
    - Performance Objective 5: Leadership and management;

- Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement; and
- Performance Objective 20: review and report on findings of an audit or assurance engagement.

2. Mr Shah's conduct in respect of the matters described in allegation 1 above was:

- a. In respect of allegation 1a, dishonest, in that Mr Shah sought to confirm his supervisor did and could supervise his practical experience training in accordance with ACCA's requirements which he knew to be untrue.
- b. In respect of allegation 1b dishonest, in that Mr Shah knew he had not achieved the performance objectives referred to in 1 b above as described in the corresponding performance objective statements or at all.
- c. In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to be straightforward and honest and accordingly is contrary to the Fundamental Principle of Integrity.

3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure:

- a. His Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and /or
- b. That the performance objective statements relating to the performance objectives referred to in paragraph 1 b above accurately set out how the corresponding objective had been met.

4. By reason of his conduct, Mr Shah is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

## **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

8. The Committee approached the decision on the facts by seeking to identify the evidence in support of each allegation and then considering what Mr Shah had said in his defence.

### **Allegation 1(a)**

9. The bundle contained a copy of a PER record submitted in the name of Shamshir Abbas Shah. Mr Shah did not dispute that he had submitted this PER record. His case was that it was a true record.
10. The PER record stated that Mr Shah had been employed by a company called "Company A", in Lahore, as an 'Assistant Accountant' from 25 April 2014 to 8 May 2017. It named his supervisors as Mr A to approve objectives, and another person to approve time spent, with the time spent approval given on 08 May 2017. The remaining approvals were stated to have been given on 10 May 2017.
11. The Committee received written evidence from a Professional Development Team Manager at ACCA. He explained the requirements of the PER process from at least 2007 to the present and produced the guidance documents published from time to time during the period. He stated that at all times it had been a requirement for trainees' practical experience to be supervised by a 'workplace mentor' (the term used up to 2016) or a 'qualified supervisor' (the term used from 2016). The supervisor had to be an ACCA or IFAC member.
12. ACCA produced the member's record for Mr A which showed that he had become a member of ACCA on 23 September 2016. Mr A was not eligible to be a supervisor until that date. No-one had suggested that he was a member of any other IFAC body and Mr Shah relied entirely on Mr A's ACCA membership.
13. The Committee was therefore satisfied that there was convincing evidence that Mr A could not have supervised Mr Shah's practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).

14. Mr Shah stated in his first email in response to the allegations, dated 27 January 2020, that Mr A did oversee his work. He said Mr A was a friend of the owner of the firm. He used to help the owner in the management of the firm and in that role, he oversaw *'the work of our team as he accompanied our team in each assignment.'*
15. The Committee took into account that in his own evidence at his own DC hearing Mr A had told that Committee that *'he knew that he was signing off a number of students from different organisations whom he had not worked with at the same time'*. He also stated that *'he had never been employed or working at the same firm as any of the trainees when he signed off their PER'*, although the Committee noted that Mr A would not have needed to be employed by Mr Shah's employer for purposes of signing off performance objectives. In any case, the Committee found it implausible that Mr A could have been exercising any meaningful supervision over up to 52 trainees at approximately the same time.
16. The Committee rejected Mr Shah's assertions. It was satisfied that not only was Mr A unable to supervise Mr Shah's practical experience, but he did not do so. **The Committee found allegation 1(a) proved.**

#### **Allegation 1(b)**

17. The PER record referred to above claimed that nine POs had been achieved including those numbered 3, 5, 19 and 20. **The Committee found allegation 1(b) proved.**
18. Allegation 1(b) did not specifically allege that Mr Shah's claim to have achieved these POs was untrue. However, that was ACCA's case, and it was specifically alleged in allegation 2(b). It is convenient to deal with it here.
19. The evidence showed that in order to establish that a PO had been achieved, the trainee had to complete a personal statement explaining what they did and giving an example of a task. This was in addition to the requirement to have the achievement signed off by the supervisor.
20. ACCA's case, which had been fully explained to Mr Shah, was that instead of submitting a genuine personal statement unique to himself, he had copied text

provided by Mr A. Mr Jowett submitted a table cross-referencing Mr Shah's submitted statements to those of several other trainees whose work had purportedly been supervised by Mr A.

21. In his initial response, Mr Shah stated '*I have written my experience on my own it is 100 percent my own work*'. He provided no evidence of having completed the POs other than his own statement. Later he said that while he had written it, Mr A had suggested some changes. The Committee rejected his assertions. Having gone through the table, it was clear that the personal statements were identical, or almost identical, to those of other trainees all of whom were associated with Mr A. The Committee noted that some of those statements were submitted earlier than Mr Shah's statements. It considered it inconceivable that he could have arrived at identical wording by chance. In his evidence at the DC hearing, Mr A said that he had given the trainees copies of the templates of his statements as examples.
22. The fact that Mr Shah had not written his own statements was a very strong indication that he did not complete the POs concerned. It was open to him to provide evidence of completing them, but he had not done so. In any case, Mr A could not have signed them off because he was not a member for most of the relevant time.
23. The Committee was satisfied on the balance of probabilities that Mr Shah had not in fact achieved the POs referred to in allegation 1(b).

#### **Allegation 2(a)**

24. Mr Shah claimed to have studied the PER rules in about May 2017 and complied with them. He must therefore have known what was required. The Committee was satisfied that Mr Shah claimed to have undertaken supervised practical experience in accordance with ACCA's requirements when he knew he had not done so. This was highly dishonest.
25. **The Committee found allegation 2(a) proved.**

#### **Allegation 2(b)**

26. The Committee was satisfied that Mr Shah claimed to have completed certain

POs in accordance with ACCA's requirements when he knew he had not done so. Again, this was highly dishonest.

27. **The Committee found allegation 2(b) proved.**
28. Allegations 2(c), 3(a) and 3(b) were in the alternative and therefore fell away.

#### **Allegation 4**

29. The Committee considered, as a matter of judgement, whether the allegations found proved amounted to misconduct. It had no doubt that they did. They were a discredit to him, to ACCA and to the profession. Members of the profession and members of the public would regard his conduct as deplorable. The Committee concluded that Mr Shah was guilty of misconduct.

#### **SANCTION(S) AND REASONS**

30. Having found the most serious allegations proved, the Committee considered what sanction, if any, to impose, having regard to ACCA's sanctions guidance.
31. The Committee first tried to identify any mitigating or aggravating factors. In mitigation, Mr Shah was of previous good character and had cooperated with the investigation.
32. There were several aggravating factors in Mr Shah's conduct. The misconduct found proved was of a kind that was extremely serious. It involved deliberate dishonesty in relation to the system of qualification for ACCA membership. It was intentional and persisted in. Mr Shah continued to try to deceive ACCA as to his experience even after the findings against Mr A had been made.
33. The Committee was quite satisfied that a sanction was required in this case because of the seriousness of the misconduct. It considered the available sanctions in order of seriousness having regard to ACCA's sanctions guidance.
34. The Committee first considered the sanctions of admonishment and then reprimand but the guidance made it clear that these were not nearly sufficient to mark the seriousness of this case. For reprimand, the guidance states, *'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'*. Falsifying a



practical experience record to obtain membership to which the trainee is not entitled cannot be described as a minor matter; it presents a serious threat to the public interest, and there was no material to indicate that such conduct would not be repeated.

35. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. In this case, there were no factors which reduced the seriousness of the misconduct and no evidence of insight or understanding by Mr Shah. He denied the allegations throughout and continued to claim that his experience record was genuine when it must have been quite clear to him that it was not. Mr Shah cannot be credited with any insight or remorse.
36. The Committee next considered removal from the student register. The sanctions guidance indicates that this would be an appropriate sanction in a case of dishonesty. In the Committee's view, Mr Shah's conduct was incompatible with remaining on the student register. It was a very serious matter. He sought to claim experience and achievements which were false in order to become an ACCA member. If he had succeeded, he would have been a danger to the public and would have subverted the system of regulation which depends on ACCA members undergoing rigorous training and appraisal. Apart from the fact that Mr Shah did not have a conviction, all the factors set out in the sanction's guidance were present.
37. The Committee concluded that the minimum sanction it could impose was removal from the student register. It considered whether it should extend the minimum period before Mr Shah could re-apply but decided that this was not necessary.

## **COSTS AND REASONS**

38. Mr Jowett applied for costs totalling £7,343.50.
39. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled to a contribution to its costs. The Committee considered that the time spent, and the sums claimed were reasonable given the amount of evidence to be considered, including a large number of related cases.
40. Mr Shah had made some comments about his limited income when he was undergoing his training and the fact that he had been unemployed, but this information was very out of date. He was invited by ACCA to submit a statement of means but had not done so. In the absence of any details about Mr Shah's means, the Committee had no material on which it could arrive at a reduction to the costs to reflect his ability to pay. In fairness to other ACCA members, the Committee decided not to make any reduction on that basis.

## **EFFECTIVE DATE OF ORDER**

41. The Committee did not consider that it would present any risk to the public for its order of removal to take effect at the normal time, after the expiry of the appeal period.

## **ORDER**

42. The Committee ordered as follows:
  - (a) Mr Shamshir Abbas Shah shall be removed from the student register
  - (b) Mr Shamshir Abbas Shah shall pay ACCA's costs assessed at £7,343.50.

**Neil Dalton**  
**Chair**  
**23 November 2021**