

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Hammad Zaheer Khan

Heard on: Tuesday 26 October 2021 and Friday 07 January 2022

Location: Remotely via Microsoft Teams

Committee: Mrs Carolyn Tetlow (Chair)
Ms Andrea White (Accountant)
Mrs Diane Meikle (Lay)

Legal Adviser: Mr Robin Havard (Legal Adviser)

Persons present

and capacity: Mr Benjamin Jowett (ACCA Case Presenter)
Ms Geraldine Murray (Hearings Officer)
Mr Hammad Zaheer Khan (Member) (on 26 October 2021)
Ms Amina Saif (Interpreter) (on 26 October 2021)

Observers: Mr Gabriel Chan, ACCA (on 26 October 2021)
Ms Afshan Ali, ACCA (on 26 October 2021)

Summary Exclusion from membership

Costs: £1,500

ACCA



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PRELIMINARY APPLICATIONS

PROCEEDING IN ABSENCE

1. On the first day on which this matter was listed, namely 26 October 2021, Mr Khan appeared and gave evidence with the assistance of an interpreter. It was not possible for the case to be concluded on that day. It was therefore adjourned part-heard.
2. On 23 December 2021, ACCA wrote to Mr Khan informing him that the hearing would resume on 07 January 2022.
3. On 27 December 2021, Mr Khan responded in an email to say that he would not be able to attend but confirmed that, *"I agree with the committee to proceed in my absence. I really hope this matter will resolve soon."*
4. The Committee concluded that it was appropriate and in the public interest to proceed. Mr Khan was aware of today's hearing and, whilst he indicated that he was unable to attend, he had also confirmed that he was content for the matter to proceed.
5. The Committee was satisfied that Mr Khan had absented himself voluntarily and he had waived his right to attend on 07 January 2022. He had not made an application for an adjournment. Furthermore, the Committee had heard Mr Khan's oral evidence at the hearing on 26 October 2021. Consequently, in conjunction with his written responses, the Committee was satisfied that it was in a position to reach proper findings of fact in respect of the allegations.

ALLEGATIONS

Mr Hammad Zaheer Khan, at all material times an ACCA affiliate

1. Submitted or caused to be submitted to ACCA on or about 30 October 2018 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 20 May 2016 to 28 May 2018 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 7: Prepare external financial reports; and
 - Performance Objective 15: Tax computations and assessment

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

- a) In respect of allegation 1a, dishonest, in that Mr Khan 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 Khan knew he had not achieved the performance objectives referred to in paragraph 1 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, as applicable 2018.

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 1b above accurately set out how the corresponding objectives had been met
4. By reason of his conduct, Mr Khan is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

DECISION ON FACTS, ALLEGATIONS AND REASONS

6. The Committee had considered the following documents: a main hearing bundle (pages 1 to 228); a tabled additional (1) bundle (pages 1 to 3); a tabled additional (2) bundle (pages 1 to 2); a pseudonymisation key (pages 1 to 3); a pseudonymisation key redacted (pages 1 to 3); a service bundle for 26 October 2021 (pages 1 to 14), and a service bundle (1) for 07 January 2022 (pages 1 to 10).
7. The Committee had listened to the oral evidence given by Mr Khan at the hearing on 26 October 2021. Prior to the resumption of the hearing on 07 January 2022, the Committee had been provided with a transcript of the hearing on 26 October 2021 and a document from Mr Jowett entitled, "ACCA's Written Closing Statement", which had also been sent to Mr Khan.

Allegations 1(a) & (b)

8. On 01 February 2013, Mr Khan became an ACCA affiliate. On 07 December 2018, he became a member of ACCA.

9. Regulation 3(a) of ACCA's Membership Regulations provides that an ACCA trainee cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA's Practical Experience Requirement ("PER").
10. The Committee had considered the evidence of ACCA's Professional Team Manager, Mr B, set out in his statement dated 15 April 2021. The content of his statement had not been challenged by Mr Khan. The Committee made the following findings of fact.
11. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
12. The requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience were as follows:
 - a) ACCA's PER is based on the International Federation of Accountants (IFAC) International Education Standard 5, PER. ACCA's PER develops the professional knowledge and values, ethics and behaviours needed to become a professionally qualified accountant.
 - b) ACCA's PER has three components. Trainees must achieve five "Essential" and any four "Technical" Procedural Objectives ("POs"). To do so, the trainee must gain the experience required to achieve the necessary elements for each PO and complete a personal statement for each PO, which are signed off by the trainee's practical experience supervisor (PES). Trainees must complete 36 months' experience in one or more accounting or finance-related role which is verified by their PES. Trainees must regularly record their PER progress in the online

“MyExperience” recording tool, which is accessed via ACCA’s online portal “myACCA”.

- c) A trainee’s personal statement for each PO must be a 200-500-word concise explanation of how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainee’s statements must be in their own words and unique to their own work experience.

- d) It is a trainee’s responsibility to find a PES who must be a qualified accountant recognised by law in the trainee’s country and or a member of an IFAC body with knowledge of the trainee’s work. A PES will therefore usually be a trainee’s line manager, or the person to whom the trainee reports on projects or activities.

A PES cannot sign off experience that a trainee has not been able to demonstrate to them in the workplace. If a PES is not a trainee’s line manager, then the PES may consult with the trainee’s line manager to validate their experience.

A trainee can also select the “IFAC qualified external supervisor option”. A trainee should choose this option if the nominated supervisor is an IFAC qualified accountant but is not an employee of the trainee’s organisation, such as an external auditor or consultant. The IFAC qualified external supervisor needs to then consult with the trainee’s unqualified line manager in order to be able to sign off or approve the trainee’s POs. As they would not be working directly for the same employer, they would not be able to sign-off the trainee’s time.

- e) Trainees must enter their PES’s details into the “MyExperience” recording tool and send their PES an invitation to register as their PES. Trainees cannot submit anything to their PES until the PES is registered.

- f) Guidance about ACCA's PER including trainees' responsibilities, PESs and their role, is, and was throughout the material time, published on ACCA's website.
13. Mr Khan's PER record showed he claimed 24 months of workplace experience at a firm called Company A between 20 May 2016 to 28 May 2018. This claimed period of employment was submitted to Mr A by Mr Khan and approved by Mr A on or about 30 October 2018.
14. Mr Khan's PER record also showed he submitted nine PO statements for approval to Mr A on 28 October 2018. The PO statements were approved by Mr A on or about 30 October 2018. In the comment box for each of the PO statements Mr Khan submitted to Mr A for approval, he added:
- Company A – Accountant.
15. On investigation, ACCA discovered that other trainees who were alleged to have been supervised by Mr A had submitted personal statements in respect of POs which were effectively identical to those of Mr Khan, in terms of content, grammar and typographically.
16. The Committee had considered the documentary evidence and found that the words used by Mr Khan in his "Strategy and Innovation" PO statement ("PO3") and "Prepare External Financial Reports" PO statement ("PO7") were effectively the same words as those used by Trainee D.

Mr Khan's Strategy and Innovation PO statement (PO3)

"I went through trusted and authentic websites only regarding research work, I went through a a lot of published books and newspapers as well. Business planning papers were done by using the knowledge grasped during this period, Business strengths and weaknesses were highlighted using PESTEL and SWOT analysis, moreover external forces affecting the business operations at levels such as Individual and Industry as a whole where looked into as well. In

comparison to the current competitors the major weaknesses of the company were highlighted which was presented using slides and flow chart diagrams with the help of powerpoint and some sort of trend analysis was done as well using other Office tools like Microsoft Dynamics. In order to sort out better communication of our clients issues meetings were organized furthermore possible solutions to the problems were devised. Few of the problems which hampered the normal operations were due to some of the internal problems like communication gap, no previous practice of giving feedback on certain issues etc. All of the aforementioned issues were analysed and there was a proposal of implementation of new designs and processes, in this regard feasibility and acceptability was taken into account without which achievement of targets without mitigating their haphazard affects was not possible."

Mr Khan's Prepare External Financial Reports PO statement (PO7)

"One of my main duty is to close the monthly accounts which include ensuring all the provisions and accruals has been made in the system and ensuring that all the entries of the month relevant to payables, receivables, cash and general ledger has been posted and approved. I have prepare financial statements along with noted to the accounts quarterly. I extracted final trial balance for the quarter and converted into excel format so i could use it to prepare income statement, balance sheet, cash flow statement and statement of changes in Equity. I have prepared a checklist to ensure that all information required had been completed. The checklist includes items like the fixed assets schedule, accruals, prepayments etc. The checklist also serves as a guideline that I had met all requirements and completed all duties. First of all, I compared my financial statements with the previous period financial statements to ensure that all the necessary requirements have been met. Then I compared my statements with statements of other companies operating in the same industry to ensure that all the legal and regulatory requirements have been met. At last all the statements were reviewed by deputy Manager and then by Manager. Being an advance user of Excel, I used graphical charts to present my analysis. This includes bar charts and trend line analysis. Bar Charts showed the proportion of revenue, cost and profit of each division of the company and trend

line showed the seasonal fluctuations in sales and future forecast of sales for the next year."

17. As a further example, and having considered the documentary evidence, the Committee found that the words used by Mr Khan in his "Tax Computations and Assessments" PO statement ("PO15") were effectively the same as those used by Trainee AA.

Mr Khan's Tax Computations and Assessments PO statement (PO15)

"I was responsible for preparation and computations of income tax liability for numerous local as well as multinational clients along with their statement of assets / wealth reconciliation statements. The aforementioned data required for preparation and computations was extracted by keeping the audited financial statements in view plus the help of authorized personnel was taken into consideration as well. Tax matters regarding individuals (residents and non-residents including) have been prepared by keeping a close eye on the current and amended Income Tax laws in place, applicable rules were followed as and when there is some sort of reconciliation regarding the clients' statement of income for the year. Revision had also been carried out pertaining to the Individuals Income tax returns/statement of wealth as to whether consistency with previous year has been done properly along with the rectification errors which had been committed and omission of any important information had would have an impact on the Income Tax return. Indirect tax liability imposed under section 122 5(A) of Income Tax Ordinance 2001 of Pakistan was highly regarded as and when computation of such tax has been executed, relevant taxon legislations were given due importance while carrying out the computation. My job was also to crack on with the Tax liability under section 37 B of Sales Tax Act 1990 of Pakistan catering the proposed exposure of the aforementioned Tax act along with the default surcharge and any sort of penalty, had the client not been abiding by the law in question."

18. The Committee found that Mr A did not become an ACCA member until 23 September 2016. Despite that fact, in the PER document submitted to ACCA,

Mr Khan claimed that Mr A was his supervisor when he was working at Company A between 20 May 2016 and 28 May 2018. This meant that, according to the procedural validation requirements set out above, it would not have been possible for Mr A to have been Mr Khan's supervisor until at least 23 September 2016 at the earliest because he did not become an ACCA member until then.

19. Furthermore, the Committee rejected the evidence of Mr Khan that Mr A had at any stage provided the requisite level of supervision.
20. The Committee had been provided with the decision of an ACCA Disciplinary Committee in relation to disciplinary proceedings brought against Mr A in January 2021, arising out of his conduct which were directly related to the allegations against Mr Khan. At the conclusions of those proceedings, that Committee had found that Mr A had:
 - a) approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Khan, when Mr A had no reasonable basis for believing they had been achieved and/or were true.
 - b) falsely represented to ACCA that he had supervised the work experience of 52 ACCA trainees, including Mr Khan, in accordance with ACCA's PER.
 - c) improperly assisted 52 ACCA trainees, including Mr Khan, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives; and
 - d) improperly participated in, or been otherwise connected with, an arrangement to assist 52 ACCA trainees to draft and/or approve their supporting statements as evidence of their achievement of their ACCA Practical Experience performance objectives, when those trainees were unable or unwilling to properly obtain verification from a supervisor that they had met ACCA's Practical Experience Requirements.

21. The Committee had considered carefully the written responses provided by Mr Khan in the course of ACCA's investigation together with the oral evidence of Mr Khan provided at the hearing on 26 October 2021. The Committee did not find his account to be credible.
22. It was suggested by Mr Khan that he taught accountancy. Indeed, in his response of 23 March 2021, Mr Khan wrote that he had worked, "*with an approved learning provider named "Skans School of Accountacy" for the last 12 years.*" However, despite holding himself out as a teacher of accountancy, he accepted that he had not read the ACCA guidance to inform himself of what was needed in respect of procedural validation of the PER. He had not looked at ACCA's website to inform himself of ACCA's requirements until the time he had submitted his PER. He suggested that he just spoke to a friend, who was a member of ACCA, who told him what he needed to do. Mr Khan did not provide ACCA with the name of the person who allegedly provided this information.
23. As for him becoming a trainee at Company A, the Committee found that Mr Khan had failed to establish, on the balance of probabilities, that he had attended the firm as a trainee and that the firm Company A actually existed.
24. Mr Khan had not provided any evidence either of the existence of the firm or of his employment with the firm. He stated that he had responded to an advert he had seen on Facebook. He did not have a contract of employment, he provided no evidence of having been paid, saying that he was paid cash in hand, and he stated that the offices appeared to be a residential flat and that the business was no longer there. He had carried out all his work on a laptop belonging to the firm, which he had given back, and he had changed his mobile phone, so he no longer had access to any messages between himself and Mr A. In effect, he had no written evidence whatsoever of the existence of the firm, or of his two years' employment there.

25. In his response to ACCA dated 09 February 2020, Mr Khan stated he worked at Company A, where he met Mr A even though Mr A was not employed by the firm. Mr Khan claimed that Mr A worked on taxation of an NPO and, to do so, he would visit Company A. Mr Khan suggested that he got to know Mr A and arranged for Mr A to review and sign off his PO performance objectives. It should also be noted that Mr Khan admitted that Mr A was not his direct line manager, even though Mr A had purported to approve his 'time' at Company A.
26. It was also suggested by Mr Khan in oral evidence that, rather than arranging weekly face-to-face meetings (as he had claimed in his written answers to questions asked during the investigation), Mr A had supervised his work by speaking to him on the phone. However, this was rejected by the Committee. Mr Khan stated that he would prepare his work on a laptop. No credible explanation was put forward to explain how Mr A could have supervised such work over the phone.
27. In his oral evidence, Mr Khan accepted that his day-to-day work was not checked by anyone and could provide no information with regard to anyone who had done so. Indeed, he stated that there was no hierarchy within the firm and the firm, "had no proper supervisors". He suggested that he did not have any interaction with other trainees, despite the fact that there would have been other trainees working at the firm. His explanation, which the Committee had not found credible, was that he would ordinarily work in the evenings and at weekends because of his teaching commitments, that such work would be conducted at the clients' premises, and that, due to the fact that he was an introvert, he had little contact with other people in the office. Again, the Committee rejected his evidence. Whilst two short letters had been produced purporting to have been written by clients, there was no indication that either of the clients had been made aware of the reason for the production of the letters. Furthermore, the work described in the letters was not consistent with the work described in the PO statements allegedly drafted by Mr Khan.
28. As for Company A, Mr Khan asserted that it was, "*a small but very good firm.*" However, when asked for proof that Company A carried on business as an

accountancy firm, Mr Khan stated that he discovered the firm had ceased to exist. ACCA's enquiries had failed to produce any evidence of the firm's existence. The only reference to the firm was a webpage from a job seekers website which mentions the firm's name and that it has 18 "followers". There was a note on the page stating "unverified" and no website has been found for the firm itself. Despite Mr Khan's assertions that he worked at that firm, ACCA has been unable to verify the existence of the firm, as detailed in Mr Ballie's statement. Despite promises to do so, Mr Khan had failed to provide any information to prove the firm Company A existed or had ever existed. His description of the firm, and the work he described being undertaken by the firm, was also inconsistent with the descriptions contained in his PO statements.

29. In his written and oral evidence, Mr Khan stated that Company A would conduct work for small businesses. However, in his PO statement, he described his work as involving tax work for multi-national companies. There was also reference to audit work being undertaken but ACCA could not find any record of such work nor did Mr Khan provide any evidence to support his claim.
30. In his response of 09 February 2020, Mr Khan also explained how Mr A helped him to prepare PO statements he submitted to Mr A for approval. He stated that Mr A helped him identify the performance objectives he should aim to achieve and that he had completed them himself, wrote his performance objectives and submitted them to Mr A for approval.
31. However, in his written submission dated 23 March 2021, and in his oral evidence, Mr Khan accepted that it was negligent to submit PO statements that were identical to those of other trainees. Mr Khan maintained that he did the work he detailed in his POs, but Mr A supplied him with some sample PO statements which he adapted for his own use as he felt he would be able to express himself clearly. Indeed, he stated, "*A few objectives from the sample were almost the same as my own work experience so I used them.*" He further stated that, "*my work was quite similar, so I copied it*".

32. Again, in his oral evidence, Mr Khan restated that it was mere negligence on his part that he had copied the PO statements.
33. The Committee rejected this evidence. The Committee was satisfied that Mr Khan had deliberately used a template provided to him by Mr A and that three POs, as exemplified above, were effectively identical to POs submitted by other trainees, namely trainees D and AA. This meant that the PO statement was not in Mr Khan's own words and could not have reflected the work he was claiming to have undertaken. It must follow, and the Committee found, that Mr A could not, and did not, supervise such work.
34. In respect of allegation 1(a), as stated, the Committee found that Mr A did not become an ACCA member until 23 September 2016. Mr A could not be Mr Khan's PES until and unless he was qualified to do so. Consequently, he was only able to do so with effect from 23 September 2016.
35. Therefore, the Committee found that Mr A could not have acted as Mr Khan's supervisor for any of the time Mr Khan claimed to have worked for Company A between 20 May 2016 and 23 September 2016. The Committee was also satisfied, on the balance of probabilities, that Mr Khan knew that, from 20 May 2016 to 23 September 2016, Mr A was not qualified to, and therefore could not, act as his PES.
36. Furthermore, the Committee found that Mr A did not provide the necessary supervision of Mr Khan's work during the entire period of 20 May 2016 to 28 May 2018.
37. To summarise, in reaching its finding, the Committee had taken account of the following:
 - (a) there was no evidence at all of any contact between Mr Khan and Mr A, such as supervision notes, meeting notes, file reviews, text messages; appointments, or emails;

- (b) there was no evidence of the existence of the firm, Company A, and the Committee had found that the firm had not existed during the material time;
 - (c) it had been found in proceedings against Mr A that Mr A had not conducted any supervision either of Mr Khan or any of the other 51 trainees;
 - (d) it had been found that Mr Khan had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported to be supervised by Mr A when he knew they did not accurately reflect the work that he had undertaken.
38. On this basis, the Committee found the facts of allegation 1(a) proved.
39. With regard to the statements submitted by Mr Khan in respect of PO3, PO7, and PO15, the Committee noted that it was a stipulation of ACCA's PER that the words in the statements must be unique to the trainee who had undertaken the practical training.
40. The Committee found that the words used by Mr Khan were not his own and that he had effectively copied the words which had been provided to him in a form of template by Mr A. This was a clear abuse of the process of validation and no weight could be placed on the description of the experiences gained as described in the statements.
41. For the reasons outlined above, the Committee had not found Mr Khan's explanations contained in his responses, both written and oral, to be either plausible or credible.
42. On this basis, the Committee found the facts of allegation 1(b) proved.

Allegations 2(a) and (b)

43. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
44. The Committee had found that Mr Khan knew that, in the period 20 May 2016 to 28 May 2018, Mr A had not supervised his practical training and he knew that, from 20 May 2016 to 23 September 2016, Mr A was not qualified to supervise his practical experience.
45. The Committee had also found that Mr Khan had failed to write the statements in support of PO3, PO7, and PO15 in his own words. He had simply adopted words used by others and therefore there was no guarantee whatsoever that the description would match in any way the practical experience of Mr Khan. He therefore knew that he had not achieved the performance objectives in respect of PO3, PO7 and PO15.
46. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
47. Consequently, the Committee found allegations 2(a) and 2(b) proved.

Allegation 2(c)

48. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegations 3(a) and (b)

49. On the basis that this allegation was pleaded in the alternative to allegation 2(a) and 2(b), the Committee made no finding in respect of it.

Allegation 4

50. Taking account of its findings that Mr Khan had acted dishonestly, the Committee was satisfied that he was guilty of misconduct in that such conduct could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Khan, the Association and the accountancy profession.
51. The Committee found allegation 4 proved.

SANCTION AND REASONS

52. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to legal advice from the Legal Adviser, which it accepted.
53. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
54. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
55. The Committee considered whether any mitigating or aggravating factors featured in this case.
56. The Committee accepted that there were no previous findings against Mr Khan. However, the Committee did not accept that this necessarily amounted to a mitigating feature.
57. The Committee had little information regarding the personal circumstances of Mr Khan. The Committee noted that Mr Khan had provided the Committee with

letters from two clients but there was no indication that the clients were aware of the current proceedings or the nature of the allegations.

58. The Committee noted that Mr Khan had engaged and cooperated with the proceedings, but that he had effectively denied the allegations throughout.
59. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Khan's behaviour had been dishonest. The steps Mr Khan had taken involved a level of determination and premeditation. The conduct could not be described as an isolated occurrence and the deceitful behaviour had taken place over a period of time. In the case of the POs, it also represented repetitive acts of deceit. The Committee was entirely satisfied that his behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.
60. The Committee also noted that Mr Khan had denied the allegations and therefore had not shown either insight or remorse. The nearest Mr Khan came to accepting his wrongdoings was to suggest that his copying of the PO statements amounted to negligence, which illustrated a failure to accept the gravity of his conduct.
61. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
62. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
63. Mr Khan had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. He may have become a member when he was not competent to do so. Therefore, this was conduct on

Mr Khan's part which had led to him to achieve a level of success to which he was not entitled and which was not merited. In this way, he could present a risk to the public.

64. This was conduct which was fundamentally incompatible with being a member of ACCA and undermined the integrity of ACCA membership. The Committee adopted the Guidance where it stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It was a cornerstone of the public value which an accountant brings.
65. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Khan from membership of ACCA but could find none.
66. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Khan shall be excluded from membership of ACCA.

COSTS AND REASONS

67. The Committee had been provided with a finance bundle (pages 1 to 14).
68. The Committee concluded that ACCA was entitled to be awarded costs against Mr Khan, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £7,442.50. This did not include the costs of the hearing on 07 January 2022, which ACCA did not pursue, but included the sum of £360 relating to the cost of obtaining an interim order. Taking account of the complexity of the case, the Committee did not consider that the claim was unreasonable.
69. Mr Khan had provided the Committee with details of his means with some supporting documents. Mr Jowett had not challenged the information and accepted that Mr Khan's financial circumstances were very limited.

70. In all the circumstances, and taking into account Mr Khan's limited means, the Committee exercised its discretion. It considered that it was reasonable and proportionate to award a contribution towards the costs of ACCA in the reduced sum of £1,500.00.

EFFECTIVE DATE OF ORDER

71. Taking into account all the circumstances, the Committee decided that it was in the interests of the public for this order to take immediate effect.
72. In reaching its decision, the Committee was concerned that Mr Khan had achieved membership status by dishonest means. His case was to be distinguished from a case where an individual had become a member of ACCA legitimately and who subsequently became the subject of disciplinary proceedings for reasons unrelated to his application for membership.
73. It followed that, unless the effect of the order was immediate, there was a risk that Mr Khan may continue to hold himself out as a member pending the outcome of any appeal without the necessary skills and experience to conduct work which only a properly qualified member should undertake. In this way, he may represent a risk to the public. It was therefore in the interests of the public for the order to take immediate effect.
74. The Committee ordered that the interim order in respect of Mr Khan shall be rescinded.

Mrs Carolyn Tetlow
Chair
07 January 2022