



HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Hasnat Ahmed
Heard on:	Thursday, 12 May 2022
Location:	Remotely by Microsoft Teams via ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU
Committee:	Mr Andrew Popat CBE (Chair) Mr George Wood (Accountant) Dr Jackie Alexander (Lay)
Legal Adviser:	Miss Juliet Gibbon
Persons present and capacity:	Mr Benjamin Jowett (ACCA Case Presenter) Mr Jonathan Lionel (Hearings Officer)
Outcome:	Allegations 1a, 1b, 2a, 2b and 4 – proved Removal from the Student Register
Costs:	Order to pay to ACCA's costs in the sum of £6,000.00

PRELIMINARY

1. The Disciplinary Committee ("the Committee") convened to hear a number of allegations of misconduct against Mr Hasnat Ahmed. The hearing was conducted remotely through Microsoft TEAMS. The Committee had a bundle of papers numbered pages 1 to 231, an additional bundle, numbered pages 1-5, a service bundle numbered pages 1 to 17 and two cost schedules.
2. Mr Ben Jowett represented ACCA. Mr Ahmed did not attend the hearing and was not represented.

SERVICE

3. Written notice of the hearing was sent by electronic mail (“email”) to Mr Ahmed's registered email address on 14 April 2022. The password to open the notice of hearing was sent by a separate email. The Committee has had sight of two notifications stating that both emails had been delivered to the email address. By virtue of Regulation 22(8)(b) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, as amended (“the Regulations”) the notice would have been deemed served on the same day. ACCA has, therefore, given the requisite 28 days' notice to Mr Ahmed as required under Regulation 10(1)(a) of the Regulations.
4. The Committee was satisfied that the email attaching the notice of hearing had been sent to Mr Ahmed's registered email address and had been delivered successfully, as had a separate email sent on the same day containing a password to access the bundle. The Committee was also satisfied that the notice of hearing contained all the requisite information about the hearing in accordance with Regulation 10 of the Regulations.
5. The Committee accepted the advice of the Legal Adviser. It was satisfied that service had been effected in accordance with Regulations 10 and 22 of the Regulations.

APPLICATION TO PROCEED IN ABSENCE

6. Mr Jowett made an application to proceed in the absence of Mr Ahmed.
7. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, therefore went on to consider whether to proceed in the absence of Mr Ahmed. The Committee accepted the advice of the Legal Adviser. In particular, it bore in mind that the discretion to do so must be exercised with the utmost care and caution.
8. The Committee noted that Mr Ahmed had not engaged with ACCA since 29 June 2021. He did not respond to the notice of hearing or to an email sent by the Hearings Officer on 10 May 2022 to ascertain if he would be attending the hearing. Further, the Hearings Officer attempted to call Mr Ahmed twice on 10 May 2022 on the telephone number that ACCA holds for him. The number rang but went through to voicemail on both occasions and although messages were left for Mr Ahmed by the Hearings Officer, Mr Ahmed had not responded to these.
9. The Committee was mindful that there was a public interest in dealing with regulatory matters expeditiously. It noted that Mr Ahmed had informed ACCA that he would not be attending the hearing and that the Committee could proceed in his absence. The Committee

was, therefore, of the view that Mr Ahmed had voluntarily waived his right to attend the hearing and that adjourning the hearing would not result in his attendance in the future.

10. Having balanced the public interest with Mr Ahmed's interests, the Committee determined that it was fair, reasonable and in the public interest to proceed in his absence.

APPLICATION TO AMEND

11. Mr Jowett made an application to amend the stem of Allegation 3 to read '*allegations 2a to 2c above*' instead of '*2a to 2d above*'. He informed the Committee that this was a typographical error and that Mr Ullah would not be prejudiced in his defence by the proposed amendment.
12. The Committee accepted the advice of the Legal Adviser. It determined that Mr Ahmed would not be prejudiced by the proposed amendment and allowed ACCA's application to amend Allegation 3.

AMENDED ALLEGATIONS

Mr Hasnat AHMED, at all material times an ACCA trainee:

1. Submitted or caused to be submitted to ACCA on or about 19 October 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 14 February 2014 to 10 September 2017 was Person A when Person 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 1, Ethics and Professionalism;
 - Performance Objective 3, Strategy and innovation;
 - Performance Objective 5, Leadership and Management;
 - Performance Objective 7, Prepare external financial reports;
 - Performance Objective 20, Review and report on the findings of an audit or assurance engagement.
2. Mr Ahmed's conduct in respect of the matters described in allegation 1 above

was:-

- a. In respect of allegation 1a, dishonest, in that Mr Ahmed 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 Ahmed knew he had not achieved the performance objectives referred to in paragraph 1b 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 was conduct which demonstrates a failure to act with integrity.
3. In the further alternative to allegations 2a to 2c above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure:
- a. A Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and /or
 - b. That his performance objective statements referred to in paragraph 1b above accurately set out how the corresponding objectives had been met.
4. By reason of his conduct, Mr Ahmed 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.

BACKGROUND

13. Mr Ahmed was admitted as a student of ACCA on 14 August 2010.
14. Mr Ahmed was one of 52 ACCA trainees who informed ACCA that some or all of their practical experience training had been supervised by Person A, including at times when Person A was not a qualified accountant. The 52 trainees also submitted one or more Performance Objective ("PO") statements to ACCA that were the same as one or more of Person A's PO statements or the same as the PO statements of one or more of the other trainees supervised by Person A.
15. Regulation 3(a)(ii) 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").

16. ACCA's PER is based on the International Federation of Accountants' ("IFAC") International Education Standard 5, PER. ACCA's PER develops the professional knowledge, values, ethics and behaviours required to become a professionally qualified accountant.
17. ACCA's PER has three components: First, to achieve five "Essential" Performance Objectives ("POs") and any four "Technical" POs by gaining the experience required to achieve the necessary elements and to complete a statement for each PO, which is signed off by the trainee's Practical Experience Supervisor ("PES"). Secondly, to complete 36 months' work experience in one or more accounting or finance-related roles which are verified by the trainee's PES. Thirdly, to regularly record PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA".
18. A PES has the personal responsibility of approving or signing off the trainee's POs, if the trainee has met the required standard. A qualified supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A qualified accountant means a member of an IFAC member body and/or a body recognised by law in the trainee's country. If a trainee's line manager is not a qualified accountant, they can sign off or approve the trainee's time in their relevant role, but the trainee must nominate a qualified supervisor to sign off their POs. A trainee is not able to nominate a friend who happens to be a qualified accountant or an accountant that has no connection with the trainee's place of work and who has not liaised with the trainee's manager about the trainee's work.
19. POs are designed to set the minimum standard of work that a trainee is expected to achieve and the level of competence they will need to demonstrate to their qualified supervisor. They set out the kind of work activities a trainee may carry out and highlights the values and attitudes ACCA trainees are expected to possess and demonstrate as a trainee accountant.
20. Each PO is comprised of three parts. First, a summary of what the PO relates to. Secondly, five elements outline the tasks and behaviours that a trainee must demonstrate to be able to achieve the objective. Thirdly, a 200 to a 500-word concise personal statement in which the trainee must summarise how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statements. Trainees' statements must be unique to their own work experience.
21. ACCA suggests that trainees do not choose an Audit PO unless they have worked in an

audit role or team as the level of experience required to achieve the audit PO means that they will need to have worked on audits on a regular basis.

22. ACCA trainees are responsible for finding 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 often 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 should consult with the trainee's line manager to validate their experience.
23. Trainees must enter the 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. Guidance about ACCA's PER including trainees' responsibilities and PESs and their role, is published on ACCA's website.
24. Mr Ahmed's PER record shows that he claimed one month's work experience at Company A between 05 May 2014 and 18 June 2014 and 37 months' of workplace experience at Company B between 14 August 2014 and 10 September 2017. This claimed period of employment was submitted to Person A by Mr Ahmed on 14 October 2017.
25. Mr Ahmed's PER record also shows that he submitted nine PO statements for approval to Person A on 19 October 2017. The PO statements were approved by Person A on the date they were submitted to him. ACCA's investigation found that Mr Ahmed's PO1 and PO20 statements were almost identical to Person A's PO1 and PO20 statements and his PO3 and PO5 were identical to the PO3 and PO5 of another trainee for whom Person A was also the PES.
26. ACCA's case against Mr Ahmed is that he was dishonest in submitting that Person A had been his PES as Person A did not act as Mr Ahmed's PES for his work experience training and, in fact, was not even qualified to act as Mr Ahmed's PES prior to 23 September 2016, when he became a member of ACCA. Further, Mr Ahmed was dishonest in that four out of the nine POs submitted by Mr Ahmed had been copied from the POs of either Person A, himself or another trainee and Mr Ahmed did not have that work experience.
27. In his email response to ACCA, dated 20 March 2020, Mr Ahmed stated the following:
"It was the time when I started my career in Company B. My career started there as an

internee and I was learning there without any stipend being offered. The HR practices in Pakistan for interneers are were sub standard as in the case of my firm. In my auditing firm I have to face numerous challenges and problems regarding the acceptability of the ACCA. In this period the issues of ICAP & ACCA were burning hot and acceptability challenges were emerging.

Luckily I went to an assignment where I met [Person A]. He was also providing his auditing services over there. He was an ACCA member as a result I was very much impressed by his work. I took guidance from him and explained the situation of the ACCA students and acceptability issues. I requested him to guide me further and to sign my performance objectives after training. He being sympathetic to me gave his consent but asked me to work hard to improve auditing practices. I took guidance from him number of times when ever I was in difficult situation. He always being very supportive asked me to master up courage and develop auditing practices further. I will never forget the way he supported me to develop my expertise. I was very satisfied and things were pretty smooth. I totally gave credit to him as he supported many ACCA students suffering badly in Pakistan regarding acceptability challenges. Our home office was also silent and no proper referencing was provided to avail the professional training. So I didn't had any other option but to work in this firm ... I went to my auditing firm to write my performance objectives. All these objectives were practiced and exercised in different organisations where I was deputed by my firm ... I hope I have explained my case to the best of satisfaction but if you will feel and further require, I can draft these objectives again for your satisfaction [sic]"

28. In an email to ACCA, dated 24 April 2021, Mr Ahmed wrote the following in response to a question from ACCA asking why his PO statements were identical to those of another trainee:

"... I went to my auditing firm to write my performance objectives. All these objectives were practised and exercised in different organisations where I was deputed by my firm ... Now the firm is not operational because I tried to contact them multiple times even I visited the office but it was no longer there. So this is the current scenario I am sharing with you regarding [Company A] [sic]"

29. In a further email to ACCA on 27 May 2021, Mr Ahmed provided ACCA with an undated 'to whom it may concern' letter from the Chief Executive of Company A that states:

"This is to certify that Hasnat Ahmed ... has served our firm as an audit trainee from 14-08-2014 to 10-09-2017. During this period his conduct was very good. We wish him success for

his future workings.”

30. In an email to ACCA on 29 June 2021, Mr Ahmed stated: “... *As per previous communication I have submitted all the matter evidence regarding my case ... [sic]*”. Mr Ahmed has not engaged with ACCA since that date.
31. At a hearing in January 2021 a Disciplinary Committee (“DC”) found that Person A had:
 - a. Approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Ahmed (Trainee C), when Person 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 Ahmed, in accordance with ACCA’s PER.
 - c. Improperly assisted 52 ACCA trainees, including Mr Ahmed, in completing their supporting statements as evidence of their achievement of their POs.
 - 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 POs, when those trainees were unable or unwilling to properly obtain verification from a supervisor that they had met ACCA’s PER.
32. The DC also found that Person A’s conduct was dishonest and amounted to misconduct.

SUBMISSIONS

33. In relation to Allegation 1a, Mr Jowett informed the Committee that the PER submitted by Mr Ahmed purported to confirm that his PES in respect of his practical experience training in the period between 14 August 2014 and 10 September 2017 was Person A. Mr Jowett submitted that Person A was not qualified to supervise Mr Ahmed’s practical experience training during at least part of that period because he had not become a member of ACCA himself until 23 September 2016. Mr Jowett submitted that it had been incumbent upon Mr Ahmed to ensure that his PES was suitably qualified and that a PES would usually be a trainee’s line manager or someone who had oversight of their work.
34. Mr Jowett submitted that Mr Ahmed had lied to ACCA about his work experience and had tried to pass off the four POs as his own, which indicated that he had not undertaken the

relevant work experience. Further, Company B could not be traced and, therefore, was unlikely to have been an auditing company.

35. In relation to Allegation 1b, Mr Jowett relied on the fact that Mr Ahmed's PO1 and PO20 statements were almost identical to those submitted by Person A in his own application to become a member of ACCA and his PO3 and PO5 statements were exactly the same as another trainee for whom Person A had acted as PES. Mr Jowett reminded the Committee that a trainee's work experience should be unique to that trainee and that was clearly not the position in Mr Ahmed's case. He submitted that Mr Ahmed must have known that the PO statements were false when he submitted them to ACCA.
36. Mr Jowett further submitted that there were seven good reasons to find that Person A was not involved with Person A's training in any way:
 - i. In his disciplinary hearing Person A did not claim that he had supervised any of the 52 trainees.
 - ii. The certificate or letter from Company B submitted to ACCA by Mr Ahmed made no reference to any training.
 - iii. Mr Ahmed had not provided any evidence of supervision by Person A.
 - iv. Mr Ahmed had not provided any evidence from Person A or his line managers to verify his claimed work experience.
 - v. Mr Ahmed had submitted all nine POs on the same day and Person A had approved them all on that day. That suggested that the record was completed all in one go and after the claimed practical experience training had been completed rather than being a contemporaneous record of training as required by ACCA.
 - vi. On his own account, Mr Ahmed only met Person A after he started working at Company B but he has claimed the whole period that he worked at the company as practical experience training.
 - vii. If Person A was familiar with Mr Ahmed's work then he would have known that the POs he signed off did not set out his work experience because two of the POs were the same as those submitted by him and two were the same as a trainee's POs that he had signed off six days previously.

37. In respect of Allegations 2a and 2b, Mr Jowett submitted that Mr Ahmed's conduct was dishonest in accordance with the test set out by the Supreme Court in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67*. He submitted that Mr Ahmed would have known that Person A had not supervised his work or acted as his PES at the material time and to say he had was a lie. Mr Ahmed would also have known that he had not achieved the POs that he claimed, as described in his PO statements, because he had copied the PO statements from either Person A or another trainee. Mr Jowett submitted that such conduct would clearly be regarded as dishonest by the standards of ordinary decent people.
38. In respect of Allegation 4a, Mr Jowett submitted that Mr Ahmed's deliberate dishonest conduct in attempting to subvert ACCA's PER process fell far short of the standards expected of an ACCA trainee and undermined public confidence in ACCA's membership qualification process. He submitted that the public would be put at risk if a trainee became a member of ACCA without having the requisite skill and qualifications. Mr Jowett submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Mr Ahmed's conduct as set out in both Allegations 1a and 1b.

MR AHMED'S CASE

39. Mr Ahmed's case is as set out in his emails to ACCA.

DECISION ON FACTS

40. The Committee considered all the evidence presented, including the witness statement of a Professional Development Team Manager at ACCA and the submissions made by Mr Jowett. It also considered the content of Mr Ahmed's emails to ACCA. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove each of the allegations made against Mr Ahmed and that the standard of proof to be applied was the balance of probabilities.

Allegation 1a) - proved

41. The Committee was provided with a copy of Mr Ahmed's PER training record, which was submitted on 19 October 2017. It recorded Person A as his PES for the period 14 August 2014 to 10 September 2017.

42. The Committee noted that Mr Ahmed does not appear to dispute that Person A was his PES. In his email to ACCA, dated 20 March 2020, Mr Ahmed stated that “... *Luckily I went to an assignment where I met [Person A]. He was also providing his auditing services over there. He was an ACCA member as a result I was very much impressed by his work. I took guidance from him and explained the situation of the ACCA students and acceptability issues. I requested him to guide me further and to sign my performance objectives after training [sic]*”.
43. The Committee was satisfied that Person A did not meet ACCA's requirements for a PES in that prior to 23 September 2016 he was not an ACCA member and thereafter was not in a role of responsibility or in a position to supervise Mr Ahmed in order to be able to sign off his PER. Furthermore, the Committee noted that Person A, in his disciplinary hearing, had informed the DC that he had not supervised any of the trainees but had simply signed off their PO statements.
44. Accordingly, the Committee found Allegation 1(a) proved.

Allegation 1b) - proved

45. The Committee was satisfied that Mr Ahmed has submitted a false PER training record that purported to confirm he had achieved the four POs set out in Allegation 1b. The Committee was satisfied that the supporting statements for each of the POs were either identical or strikingly similar to the POs submitted by Person A and another trainee whom Person A had also purported to supervise. Further, the Committee noted that Mr Ahmed had not provided any information to ACCA to demonstrate that he had legitimately achieved the performance objectives claimed in his training record.
46. Accordingly, the Committee found Allegation 1b proved.

Allegation 2a) and 2b) - proved

47. The Committee then considered whether the conduct found proved in Allegations 1a) and 1b) was dishonest. Whilst it considered each separately, the Committee recognised that they were clearly linked. The Committee considered what it was that Mr Ahmed had done, what his intentions were and whether an ordinary decent person would find his conduct to be dishonest. The Committee was satisfied that Mr Ahmed knew that Person A had not supervised his Practical Experience training and was not qualified to do so for most of the relevant period. The Committee also considered that for Mr Ahmed's account about the POs to be true, the Committee would have to accept that it was entirely coincidental that four of Mr Ahmed's PO statements were identical to those submitted by Person A or another

trainee. This stretched credulity beyond the plausible and the only realistic explanation was that Person A had provided Mr Ahmed with his PO statements and those of another trainee, which Mr Ahmed had relied on and claimed to be his own.

48. The Committee concluded that the only possible reason for Mr Ahmed copying the PO statements was to mislead ACCA into believing he had the relevant experience shown in the POs and thereby enable him to become a member of ACCA.
49. The Committee, on the evidence before it, was satisfied, that, on the balance of probabilities, Mr Ahmed was aware of the PES requirements and that Person A was not qualified to be his PES; that Person A had not supervised his work experience and that he could not, therefore, legitimately rely on him to sign off his PO statements. Furthermore, the Committee was satisfied, on the balance of probabilities, that four of the PO statements submitted by Mr Ahmed had been copied from others and did not reflect his own work experience.
50. In addition, the Committee could not ignore the fact that Person A had been found guilty of the dishonest conduct described above. This included improperly participating in, or being otherwise connected with, an arrangement to assist 52 ACCA trainees (including Mr Ahmed) to draft and/or approve their supporting statements as evidence of their achievement of their ACCA performance objectives, when those trainees were unable or unwilling to properly obtain verification from a supervisor that they had met ACCA's PER.
51. The Committee was satisfied that an ordinary decent member of the public, in full possession of the facts of the case, would find Mr Ahmed's conduct to be dishonest. The Committee, therefore, found Allegations 2a) and 2b) proved.
52. Having found Allegations 2a) and 2b) proved it was not necessary for the Committee to consider Allegations 2c) or 3a) and 3b), which were pleaded in the alternative.

Allegation 4 – proved

53. Having found Allegations 1a), 1b), 2a) and 2b) proved, the Committee then considered whether the facts found proved amounted to misconduct. The Committee considered there to be sufficient evidence to show that Mr Ahmed had sought the assistance of Person A to provide false PO statements and to act as his PES in order to allow him, Mr Ahmed, to, dishonestly, qualify as a member of ACCA.

54. In the Committee's view, Mr Ahmed's dishonest conduct demonstrated a total disregard for ACCA's membership process and would have allowed him to become a member of ACCA when not qualified to do so. The Committee considered that such flagrant dishonest conduct clearly had the potential to undermine the integrity of the membership process and the good standing of ACCA. Further, if Mr Ahmed had become a member of ACCA then there was potential for the public to be put at risk of harm because he would not have been a properly qualified accountant.
55. The Committee determined that Mr Ahmed's conduct had brought discredit to him, the profession and ACCA. The Committee determined that Mr Ahmed's dishonest conduct was very serious and clearly amounted to misconduct.
56. Accordingly, the Committee found that Mr Ahmed's conduct as set out in Allegations 1a), 1b), 2a) and 2b) amounted to misconduct.

SANCTION AND REASONS

57. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Jowett. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Ahmed but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
58. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
59. The Committee considered the misconduct involved the following aggravating features: an element of premeditation and planning; a course of conduct over a period of time, involving repeated acts of deceit; collusion with Person A; undermining the integrity and thereby undermining public confidence, in ACCA's membership process; attempting to become a member of ACCA when not qualified to be so; a lack of insight into his dishonest conduct and no evidence of regret or remorse on the part of Mr Ahmed.
60. The Committee considered the following to be mitigating features: the absence of any previous disciplinary findings with ACCA, although it noted that Mr Ahmed was a student at the very start of his professional career at the time of the misconduct; the difficulties that Mr Ahmed said trainees in Pakistan had in finding supervisors at the relevant time and Mr

Ahmed's personal mitigation as set out in his emails to ACCA.

61. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the membership requirements and acted dishonestly when submitting information in connection with his PER.
62. The Committee then considered whether to reprimand Mr Ahmed. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Mr Ahmed's conduct to be of a minor nature and there was no evidence of any insight into his dishonest behaviour. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that misleading ACCA is considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.
63. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where 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. The Committee considered none of these criteria to be met. The guidance suggests that this sanction may be appropriate where most of the following factors are present:
 - a. the misconduct was not intentional and no longer continuing;
 - b. evidence that the conduct would not have caused direct or indirect harm;
 - c. insight into failings;
 - d. genuine expression of regret/apologies;
 - e. previous good record;
 - f. no repetition of failure/conduct since the matters alleged;
 - g. rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
 - h. relevant and appropriate references;
 - i. co-operation during the investigation stage.

64. The Committee considered that virtually none of these factors applied in this case and that, accordingly, a severe reprimand would not adequately reflect the seriousness of Mr Ahmed's misconduct. The misconduct was premeditated and over a long period of time. Mr Ahmed had acted in concert with Person A. Further, Mr Ahmed had not demonstrated any insight into his dishonest conduct and had offered no expression of regret or apology. The Committee also noted that whilst Mr Ahmed had initially engaged with the investigation, he had responded to any communication with ACCA in relation to the investigation since 29 June 2021. The Committee accepted that Mr Ahmed has no previous disciplinary findings against him.
65. The Committee noted that ACCA provides specific guidance on the approach to be taken in cases of dishonesty, which is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than removal. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a professional accountant to act honestly.
66. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Mr Ahmed's case that warranted anything other than exclusion from membership. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was exclusion. Seeking out or making contact with a third party to provide false POs in order to satisfy one's PER represents behaviour fundamentally incompatible with being a student of ACCA and undermined the integrity of ACCA's membership process. The PER procedure is an important part of ACCA's membership process, and the requirements must be strictly adhered to by those aspiring to become members. In the Committee's view, Mr Ahmed's dishonest premeditated conduct was so serious that no other sanction would adequately reflect the gravity of his offending behaviour.
67. The Committee also considered that a failure to remove a student from the register who had behaved in this way would seriously undermine public confidence in the profession and in

ACCA as its regulator. The public needs to know it can rely on the integrity, ability and professionalism of those who are members of ACCA. In order to maintain public confidence and uphold proper standards in the profession, it was necessary to send out a clear message that this sort of conduct is unacceptable

68. The Committee, therefore, ordered that Mr Ahmed be removed from ACCA's student register.

DECISION ON COSTS AND REASONS

69. The Committee was provided with two cost schedules. ACCA applied for costs in the sum of £6,744.50.
70. The Committee was satisfied that the costs sought by ACCA were appropriate and reasonably incurred. The Committee noted that Mr Ahmed had not provided any details of his current financial means or provided the Committee with any written representations in relation to the costs claimed by ACCA. The Committee was not, therefore, in a position to make any reductions based on Mr Ahmed's financial circumstances. The Committee did, however, consider that there should be a reduction in the costs as the hearing had been listed for a full day but had taken less time.
71. The Committee determined that it would be fair and proportionate to order Mr Ahmed to pay a contribution to ACCA's costs in the sum of £6,000.00.

ORDER

- i. Mr Hasnat Ahmed shall be removed from ACCA's Student Register.
- ii. Mr Hasnat Ahmed shall pay a contribution to ACCA's costs in the sum of £6,000.00.

EFFECTIVE DATE OF ORDER

72. The Committee determined that the order shall take effect from the expiry of the appeal period referred to in the Appeal Regulations.

Mr Andrew Popat CBE
Chair
12 May 2022