

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

<b>In the matter of:</b>	<b>Mr Zeshan Aslam</b>
<b>Heard on:</b>	<b>Tuesday, 18 April 2023</b>
<b>Location:</b>	<b>ACCA, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU. Virtual hearing using Microsoft Teams.</b>
<b>Committee:</b>	<b>Mr Maurice Cohen (Chair) Mr Ryan Moore (Accountant) Mr Colin Childs (Lay)</b>
<b>Legal Adviser:</b>	<b>Mr David Marshall</b>
<b>Persons present and capacity:</b>	<b>Mr Benjamin Jowett (ACCA Case Presenter) Ms Anna Packowska (Hearings Officer) Mr Zeshan Aslam (Student)</b>
<b>Summary:</b>	<b>Removed from the student register</b>
<b>Costs:</b>	<b>£4,000</b>

1. The Committee heard an allegation of misconduct against Mr Aslam. Mr Jowett appeared for ACCA. Mr Aslam was present and represented himself.
2. The Committee had a main bundle of papers containing 81 pages and a service

#### ACCA



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bundle containing 14 pages.

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

3. Mr Aslam has been a student of ACCA since 07 November 2018. In January 2021 he responded to a recruitment advertisement for a management accountant to work for a company referred to in the hearing as Firm A. The advertisement specified that the applicant should be 'CIMA/ACCA/ACA Qualified'. Mr Aslam applied. He was offered and accepted the job but later withdrew his acceptance. On 10 March 2021 Firm A complained to ACCA that Mr Aslam had submitted 'a fraudulent certificate'.
4. Mr Aslam faced the following allegations:

#### ***Allegations***

*Mr Zeshan Aslam, an ACCA student:*

1. *On or about 17 February 2021, submitted a false ACCA membership certificate to Firm A.*
2. *On or about 22 January 2021, claimed to Firm A that he was a member of ACCA, when he was not.*
3. *Mr Aslam's conduct in respect of the matters described in Allegations 1 and 2 above was:*
  - a. *Dishonest, in that Mr. Aslam falsely claimed to be a member of ACCA and submitted a certificate to confirm his apparent membership of ACCA; or, in the alternative;*
  - b. *Such conduct demonstrates a failure to act with integrity.*
4. *By reason of the above conduct at Allegations 1 to 3, Mr. Aslam is guilty of misconduct pursuant to bye-law 8(a)(i).*

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

5. At the start of the hearing, Mr Aslam admitted Allegations 1, 2 and 3(a) and the Chair announced that those allegations had been proved. Allegation 3(b) was

in the alternative so did not need to be considered.

6. Mr Jowett outlined the facts of the case and Mr Aslam gave evidence about the background to his actions. He was questioned by the Committee. Mr Aslam said that the acts of dishonesty were not in his nature and had arisen because he was in an impossible situation. [PRIVATE]. He saw the job at Firm A and was confident that he was competent to do it, even though he did not have the qualifications. He believed that his competence was proved by the fact that he was offered the job. He said that he knew that what he was doing was wrong, so he walked away from the job offer. However, when questioned by the Committee he accepted that he had twice tried to conceal his deceit by making up false reasons for why Firm A had not been able to confirm his registration as a member of ACCA. It was only when they persisted in trying to verify his qualification that he withdrew his application. When asked whether he would have accepted the post if Firm A had not persisted in trying to verify his qualification, he said that he probably would have done.
7. The Committee went on to consider whether Mr Aslam was guilty of misconduct. The undisputed facts were that Mr Aslam applied for a job which required him to be ACCA qualified and he claimed that he was. In support of this lie he submitted what appeared to be an ACCA membership certificate stating that he had been admitted on 13 June 2019. Mr Aslam had forged this certificate using a template he got from the Internet. The Committee had no doubt that these actions amounted to misconduct. They were in contravention of all the essential requirements of professional registration.

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

8. The Committee considered what sanction, if any, to impose. In doing so it took into account ACCA's Guidance for Disciplinary Sanctions and bore in mind the principle of proportionality.
9. The Committee first sought to identify aggravating and mitigating factors.
10. Mitigating factors included the fact that Mr Aslam was of previous good character. The Committee also accepted that he had admitted his misconduct when challenged by ACCA and had fully cooperated with the investigation. He

had been candid in his answers today, particularly in confirming that he would have taken the post if he could have done. This showed some encouraging signs that he may be able to develop insight into his behaviour in due course.

11. Mr Aslam mentioned [PRIVATE].
12. The Committee was not able to credit Mr Aslam with any significant insight at present. He believed that his suitability for the job was demonstrated by the fact that he had been offered it, but completely failed to appreciate the significance to an employer of professional accreditation and the trust that it inspires.
13. Any case of dishonesty is serious, but there were significant aggravating factors in this case. Forging a certificate to obtain a post that requires a professionally qualified accountant is a serious type of dishonesty. That is particularly so where the post is as a management accountant to a publicly listed company as here. The employer would have relied on the supposed professional qualification and the responsibilities it imposed. Serious consequences could have flowed from appointing an unqualified person.
14. In view of the seriousness of the misconduct in this case the Committee was satisfied that it was necessary to impose a sanction.
15. The Committee considered the available sanctions in order of seriousness.
16. In relation to the sanction of admonishment few, if any, of the suggested factors were present. The same applied to the next sanction, reprimand. The Guidance stated that the sanction of reprimand would usually be applied in situations where the conduct is of a minor nature. That was not the case here whereas already stated the matters found proved were serious.
17. The Guidance stated that the next sanction, severe reprimand could be applied to severe misconduct 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.' In this case the Committee found Mr Aslam's understanding and appreciation of his conduct to be quite inadequate. Furthermore, few of the factors in the guidance were present. The misconduct was intentional and repeated. It had the potential to cause harm to the public

by placing Mr Aslam in a position of great responsibility for which he was not qualified. He had very little insight. He had expressed regret and apology but only in relation to the effects on himself.

18. The Committee next considered the sanction of removal from the student register. The Committee considered that Mr Aslam's behaviour was fundamentally incompatible with registration as an ACCA student. Most of the factors set out in the Guidance were present.
19. The Committee was satisfied that exclusion was the minimum sanction it could impose.
20. The Committee considered extending the minimum period before Mr Aslam could apply to be readmitted. However, it concluded that for a person at the start of his accountancy career, who showed some signs of developing understanding, this was not necessary. If he wishes to resume an ACCA career he will have to persuade the Admissions and Licensing Committee that he has developed an understanding of the nature, importance and responsibilities of professional registration.

### **COSTS AND REASONS**

21. Mr Jowett applied for costs totalling £5,662. However, he accepted that the actual costs incurred would be less than estimated because the hearing time would be shorter and because he had not needed to spend as much time in preparation. He invited the Committee to make its own assessment.
22. Mr Aslam did not make submissions on the application. The Committee considered that the proceedings had been properly brought and that ACCA was entitled, in principle to a contribution to its costs.
23. Mr Aslam did not submit a statement of means, despite having had the opportunity to do so. He gave some limited information in evidence. [PRIVATE].
24. The Committee could place only limited weight on this incomplete and unsubstantiated information. Taking account of the time savings mentioned by Mr Jowett, it assessed the contribution at £4,000.

### **EFFECTIVE DATE OF ORDER**

25. The order will take effect at the normal time, namely at the end of the appeal period which is 21 days unless an appeal is made.

### **ORDER**

26. The Committee **ordered** as follows:
- (a) Mr Zeshan Aslam is to be removed from the student register;
  - (b) Mr Zeshan Aslam is to pay costs of £4,000.

**Mr Maurice Cohen**  
**Chair**  
**18 April 2023**