

HEARING

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

In the matter of: Mr Ayaz Akmal

Heard on: Thursday, 20 April 2023

Location: Virtual hearing via Microsoft Teams

Committee: Ms Carolyn Tetlow (Chair)
Dr David Horne (Accountant)
Mr Geoffrey Baines (Lay)

Legal Adviser: Ms Jane Kilgannon

Persons present

and capacity: Mr Benjamin Jowett (ACCA Case Presenter)
Miss Geraldine Murray (Hearings Officer)
Mr Usman Ghani (representing Mr Akmal)
(09:00-11:20 only)
Mr Ayaz Akmal (11:27-12:12 only)

Summary: Allegations 1, 2, 3(a), 3(b), 4(i) and 5(a) found proved.
Removal from the student register.

Costs: Mr Akmal ordered to pay £2,500 towards ACCA's costs

ACCA



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1. The Disciplinary Committee (“the Committee”) convened to consider the case of Mr Ayaz Akmal (“Mr Akmal”).
2. Mr Benjamin Jowett (“Mr Jowett”) represented the Association of Chartered Certified Accountants (“ACCA”). Mr Akmal did not initially attend the hearing but was represented by Mr Usman Ghani (“Mr Ghani”) for the period 09:00 to 11:20 only, in relation to an application for an adjournment. Mr Akmal later attended the hearing, for the period 11:27-12:12 only, addressing the Committee in relation to the factual allegations, misconduct, mitigation and his financial position.
3. The Committee confirmed that it was not aware of any conflicts of interest in relation to the case.
4. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014 (“the Regulations”), the hearing was conducted in public.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered in advance the following documents:
 - a. a Memorandum and Agenda (pages 1 to 2);
 - b. a Hearing Bundle (pages 1 to 229);
 - c. a copy of video footage of an examination dated 25 July 2020;
 - d. a Tabled Additional Bundle 1 (pages 1 to 4);
 - e. a Service and Correspondence Bundle relating to hearing scheduled for 06 and 07 March 2023 (pages 1 to 17);
 - f. a Correspondence Bundle relating to hearing scheduled for 06 and 07 March 2023 (pages 1 to 5);

- g. a decision refusing an application for an adjournment, dated 04 March 2023 (pages 1 to 4);
- h. a decision granting an application for a postponement, dated 06 March 2023 (pages 1 to 5);
- i. an application for an adjournment relating to hearing scheduled for 20 April 2023 (1 page);
- j. ACCA's response to the application for an adjournment of the hearing scheduled for 20 April 2023, dated 12 April 2023 (1 page);
- k. a decision refusing an application for an adjournment, dated 13 April 2023 (pages 1 to 4);
- l. an Adjournment Bundle relating to an application for the adjournment of hearing scheduled for 20 April 2023 (pages 1 to 14); and
- m. a Service Bundle relating to today's hearing on 20 April 2023 (pages 1 to 14).

PRELIMINARY MATTERS

7. Mr Akmal had made a written application, contained in his completed Case Management Form dated 17 March 2022, that the whole of the hearing be held in private on the basis that he had made formal admissions to the allegations and wished to minimise his personal embarrassment in relation to the matters. On Mr Akmal's behalf, Mr Ghani commented that Mr Akmal was emotional about matters such as this and was embarrassed about what he had done. On behalf of ACCA, Mr Jowett submitted that the circumstances of this case were not unusual or exceptional, and that the presumption that the public interest is best served by holding the hearing in public had not been outweighed.

8. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 11(1)(a) of the Regulations and the ACCA document 'Guidance on Publicity'.
9. The Committee decided not to exercise its discretion to hold the whole of the hearing in private. It considered that Mr Akmal's embarrassment at his own conduct was not a good or sufficient reason for the hearing to be held in private, and did not outweigh the public interest in the hearing being held in public. The Committee added that if any matters relating to Mr Akmal's health or other sensitive personal matters should be considered during the hearing, it would be appropriate for those parts, and only those parts, of the hearing to be held in private.

SERVICE OF PAPERS, APPLICATION FOR AN ADJOURNMENT AND PROCEEDING IN ABSENCE

10. On 11 April 2023 Mr Akmal made a written application for the postponement of today's hearing, on 20 April 2023. Mr Akmal indicated that he would not be able to attend the hearing, stating that he has "*a lot of other concerns at the moment*". Mr Akmal stated that he had classes that day and he provided a screenshot of a document listing "*Advanced Taxation*" in "*Manchester*" next to the date "*Thursday 20 April*". Mr Akmal stated that the classes were in excess of six hours in duration and so "*there was no point of that I can skip them*". Mr Akmal requested that the hearing be postponed until after June, because he does not have any exams after June. He emphasised that he would be able to attend the hearing at that point.
11. Mr Ghani explained that he is a friend and teacher of Mr Akmal and was attending the hearing to support Mr Akmal's application for an adjournment. He stated that Mr Akmal could not attend the hearing today because he was attending a class on 'Advanced Taxation', which was important to him. Mr Ghani confirmed that Mr Akmal was attending the class in person at university. When asked by the Committee whether Mr Akmal's observation of Ramadan had affected his ability to attend his class or the hearing today, Mr Ghani stated that he was not aware.

12. Mr Jowett, on behalf of ACCA, opposed the application for a postponement of the hearing, submitting that the application was frivolous and without merit.
13. Mr Jowett provided a short procedural history of the case. He explained that the hearing had originally been scheduled for 06 and 07 March 2023, and then adjourned at Mr Akmal's request. Mr Jowett explained that on 11 April 2023 Mr Akmal had made an application for the adjournment of today's hearing, which had been considered and refused by the Chair on 13 April 2023. Mr Jowett referred the Committee to the documentation within the service and correspondence bundles, highlighting the dates when Mr Akmal was notified of the previously scheduled hearing and today's hearing.
14. Mr Jowett submitted that, if granted, this would be a second postponement of the hearing at Mr Akmal's request and would cause unacceptable and unreasonable delay in the resolution of a serious case, which includes an allegation of dishonesty. Mr Jowett submitted that Mr Akmal should give at least equal priority to this disciplinary hearing as to his studies.
15. Mr Jowett invited the Committee to refuse the application for an adjournment and to proceed with the hearing in Mr Akmal's absence. He submitted that the Committee already had written submissions from Mr Akmal and could take those into account. Therefore, any prejudice to Mr Akmal in proceeding in his absence would be marginal.
16. The Committee accepted the advice of the Legal Adviser who referred it to:
 - a. in relation to service of papers, Regulations 10 and 22 of the Regulations, and in particular, where a hearing has been adjourned, the requirement that the student member must be notified of the new hearing date as soon as practicable; and
 - b. in relation to the application for an adjournment and proceeding in the absence of Mr Akmal, Regulations 10(7) and 10(8) of the Regulations, the ACCA document 'Guidance on requests for adjournments of ACCA's

Regulatory and Disciplinary Committees', the ACCA document 'Guidance for Disciplinary Committee hearings' and principles from relevant caselaw.

17. The Committee noted that a written notice of the hearing scheduled for 06 and 07 March 2023 had been sent by electronic mail ("email") to Mr Akmal's registered email address on 06 February 2023. As the notice of hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 06 February 2023. The Committee was therefore satisfied that the notice of the hearing scheduled for 06 and 07 March 2023 had been served on Mr Akmal on 06 February 2023, 28 days before the date of the scheduled hearing.
18. The Committee noted that Mr Akmal had been notified of the new hearing date of 20 April 2023 by way of an email dated 08 March 2023, and that a formal written notice of the hearing had been sent by email to Mr Akmal's registered email address on 11 April 2023. The Committee was therefore satisfied that, Mr Akmal had been informed of the new hearing date on 08 March 2023, and that the formal notice of hearing for today's hearing had been served on Mr Akmal on 11 April 2023, nine days before the date of today's hearing.
19. The Committee noted the contents of the notices of hearing and was satisfied that they contained all of the information required by the Regulations.
20. The Committee found that service of the notice of hearing for today's hearing had been effected in accordance with Regulations 10 and 22 of the Regulations, in that Mr Akmal had been notified of the new hearing date as soon as practicable after it had been fixed.
21. Taking into account all of the circumstances of the case, the Committee decided to refuse the application for an adjournment. The Committee noted that the crucial test is that Mr Akmal is entitled to a fair hearing, but that the convenience of the parties is not a sufficient reason for an adjournment. The Committee noted that the reason given by Mr Akmal for his application for an

adjournment was his own convenience, that is, to avoid him missing six hours of classes that he was scheduled to attend. The Committee found that this was not a sufficient reason for adjourning the hearing because it did not outweigh the clear public interest in the expeditious disposal of this serious case, particularly as the case related to alleged conduct that took place more than two years ago and the hearing had already been subject to one postponement at Mr Akmal's request.

22. The Committee did not consider that any unfairness or prejudice would accrue to Mr Akmal if the application for an adjournment was refused because he has been on notice of the intended proceedings against him for over a year and of this scheduled hearing date since 08 March 2023, with formal notice from 11 April 2023. Furthermore, the Committee had received numerous written submissions from Mr Akmal which it could take account of when considering the evidence presented by ACCA. The Committee considered that Mr Akmal had had sufficient time to prepare his case in response to the ACCA allegations and to make arrangements to attend the hearing. However, it had seen no evidence that Mr Akmal had made any attempt to re-arrange his other commitments in order to attend the hearing. The Committee noted that there was no submission on Mr Akmal's behalf on this occasion that his observation of Ramadan was in any way an impediment to him attending the hearing today.
23. The Committee bore in mind that its discretion to proceed in the absence of Mr Akmal must be exercised with the utmost care and caution. The Committee was satisfied that ACCA had notified Mr Akmal about today's hearing as soon as was practicable, and that Mr Akmal knew about the hearing (evidenced by his email correspondence with ACCA and the fact that Mr Ghani was present to represent him). The Committee considered that Mr Akmal had deliberately and voluntarily absented himself from today's hearing, and the Committee was mindful that there is a public interest in regulatory matters being dealt with expeditiously.
24. Having balanced the public interest with Mr Akmal's own interests, the Committee decided that it was fair and in the interests of justice to proceed in Mr Akmal's absence.

FURTHER APPLICATION FOR AN ADJOURNMENT

25. At 11:27 Mr Akmal attended the hearing and made an application that the hearing be adjourned for one and a half hours. He explained that he was at his university building and could not easily participate in the remote hearing from there, but could arrange to participate in one and a half hours' time.
26. Mr Jowett, on behalf of ACCA, opposed the application, submitting that any adjournment at this stage would risk the case not completing today and therefore causing further delay to the expeditious disposal of the case.
27. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 10(8) of the Regulations, the ACCA document 'Guidance on requests for adjournments of ACCA's Regulatory and Disciplinary Committees', and relevant principles from caselaw.
28. The Committee decided to refuse the further application for an adjournment. The Committee noted that whilst Mr Akmal had previously indicated that he could not attend the hearing, he now appeared to be available and it was not clear why he had not made efforts to attend until now. The Committee was concerned that any adjournment of the hearing at this stage could risk the case not completing today, and so delay the expeditious disposal of a case that is serious and is dealing with allegations that relate to conduct over two years ago. Balancing Mr Akmal's interests with the public interest in the expeditious disposal of the case, the Committee found that it would not be appropriate to adjourn the hearing at this stage.

ALLEGATIONS

Mr Ayaz Akmal (an ACCA student) on 25 July 2020, during an FA Financial Accounting remotely invigilated examination (the Exam):

1. *Failed to comply with the instructions issued by ACCA personnel (as per the Student Information Sheet) before the Exam in that he failed to ensure*

he was in a room with no-one else around him, contrary to Examination Regulation 2.

2. *Engaged in improper conduct designed to assist him in his Exam attempt in that he caused or permitted a third party to be present and/or communicate with him during part of the Exam.*
3. *Mr Akmal's conduct in respect of any or all of the matters set out at Allegation 2 above was:*
 - a. *Contrary to Examination Regulation 10; and/or*
 - b. *Contrary to Examination Regulation 16.*
4. *Further, Mr Akmal's conduct in respect of any or all of the matters set out at in Allegations 1, 2 and/or 3 above:*
 - i. *Was dishonest, in that Mr Akmal sought to obtain an unfair advantage in the examination by receiving assistance from a third party; or in the alternative,*
 - ii. *Demonstrates a lack of integrity.*
5. *By reason of his conduct, Mr Akmal is:*
 - a. *Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 – 4 above; or, in the alternative,*
 - b. *In respect of Allegations 1 and 3 only, is liable to disciplinary action pursuant to byelaw 8(a)(iii).*

BRIEF BACKGROUND

29. Mr Akmal became a student member of ACCA on 23 June 2020.

30. On 25 July 2020 Mr Akmal sat an ACCA Financial Accounting examination (“the examination”) remotely. The Proctor (the remote invigilator) filed an Incident Report, noting “*After reviewing the video, the test taker was speaking out loud during the exam... The test taker submitted the exam shortly after. Someone entered the room after the test taker submitted the exam. The test taker closed out before the proctor could address the behaviour. Based on the proctor’s observations and Proctor U’s experience with cases of a similar nature, there is a possibility that the academic integrity of this exam has been breached*”. On that basis, ACCA opened an investigation into the matter.
31. The investigation identified the following relevant matters:
- a. On registering to sit an ACCA online examination, students are issued with a hyperlink to the ‘Information Sheet for On-Demand CBE Students sitting exams at home’. This includes the instruction that, prior to the exam starting, “*you will... be located in a private, well-lit room with no one else around you*”. Immediately prior to the launch of the examination, Mr Akmal agreed to these rules and was provided a link to a copy of the rules;
 - b. Video footage of the examination, together with a transcript (and an independent translation for those parts of the dialogue that were in Urdu) showed evidence of a third party in the room with Mr Akmal during the examination;
 - c. The recorded dialogue between Mr Akmal and the third party during the examination included Mr Akmal stating: “*Hello, question about receivable, second page, in this, tell me if this will come in it, it’s written in it, the one about discount, next to it there is something written in English [...] Rasheed, in the paper, do we write something about discount allowed, should there be this entry in this or not? [...] What is the balance of the receivables? Need to adjust the balance. I just want to ask if this entry is needed [...] Check it*”. At various points, the third party could be heard to

respond to these points and questions, but the content of the responses was inaudible due to microphone interference; and

- d. The recorded dialogue between Mr Akmal and the third party following the submission of the examination included:

Mr Akmal: *"This accounting was very hard"*;

Third party: *"Thank heavens"*;

Mr Akmal: *"This question was very difficult. I swear"*;

Mr Akmal: *"I couldn't do it on my own. It was very difficult"*;

Third party: *"Thank heavens you called me. Good"*;

Mr Akmal: *"Yes"*

Third party: *"It was wise of you. It was only the last 2 or 3 numbers"*;

Mr Akmal: *"Yes, it's the same as the other day"*;

Third party: *"Yes. The last 2 or 3 numbers made the difference"*;

Mr Akmal: *"Shah Jee, the paper today was very difficult I swear"*;

Third party: *"Okay. Congratulations"*;

Mr Akmal: *"Congratulations to you as well [...] After 5 or 6 months I finally got through"*;

Third party: *"Very good. Finally you got through. It's a big thing. It saved your honour and mine. That's the main thing. It's good you called me because 2 or 4 numbers up or down made all the difference. What do you think?"*;

Mr Akmal: *"Absolutely"*.

32. Mr Akmal provided various responses to ACCA throughout its investigation. These included:

- a. On 07 October 2021, Mr Akmal stated: *"I am writing this to justify my mistake that is due to pressure of failure. My family, teachers and other relatives have trust on me to never get failed. My action in last minutes during examination was not pre-planned rather was spontaneous decision. I apologize for whatever I did in last minutes of examination. I vaguely remembered the answers of last questions. [Private]."*

- b. On 19 October 2021, Mr Akmal stated: *“I took help from one of my acquaintance only to ensure that my entries are whether right or wrong. Not any other kind of help or assistance was taken”*; and
 - c. On 17 November 2021, Mr Akmal stated: *“As I still accept I do the wrongthing by confirming my last 2 answer to someone. Eventhough not asking full soloution of that questions”*. (sic)
33. On the Case Management Form dated 16 March 2022, received by ACCA on 17 March 2022, Mr Akmal admitted the factual allegations put by ACCA and accepted that they amounted to misconduct. He stated *“1st fact of dishonesty. I admit that I took help from the third party. [Private]”*.

DECISION ON ALLEGATIONS AND REASONS

Admissions

34. Mr Akmal told the Committee that he admitted Allegations 1, 2, 3(a), 3(b) and 4(i). The Committee considered Mr Akmal’s admissions to be clear, unequivocal and unqualified. They were also consistent with his admissions set out in his completed Case Management Form, dated 16 March 2022, and previous correspondence with ACCA. The Chair therefore announced, in accordance with Regulation 12(3) of the Regulations, that those Allegations were found proved.
35. As Allegation 4(ii) was put in the alternative to Allegation 4(i), that allegation fell away and it was not necessary for the Committee to consider it.
36. The Committee heard the submissions of the parties in relation to misconduct and disciplinary action.

Submissions on behalf of ACCA

37. Mr Jowett took the Committee through the documentary evidence relied upon by ACCA.

38. In relation to Allegations 1, 2, 3(a), 3(b) and 4(i), Mr Jowett drew the Committee's attention to byelaw 8(a) which provides that a student member is liable to disciplinary action if: (i) he has been guilty of misconduct; (ii) [...]; or (iii) he has committed a breach of the bye-laws or any regulations made under them.
39. Mr Jowett drew the Committee's attention to the definition of misconduct at byelaw 8(c) which provides that misconduct is "*any act or omission which brings, or is likely to bring, discredit to the [student member] or to [ACCA] or to the accountancy profession*". He also referred the Committee to byelaw 8(d) which provides that, in considering whether conduct amounts to misconduct, the Committee may have regard to: (i) whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct; (ii) whether the acts or omissions amounted to or involved dishonesty on the part of the [student member] in question; and (iii) the nature, extent or degree of a breach of any code of practice or regulation.
40. Mr Jowett submitted that Mr Akmal had acted dishonestly in that he had sought impermissible assistance from a third party when he was sitting the examination in order to give him an unfair advantage.
41. Mr Jowett submitted that Mr Akmal's conduct set out in the Allegations amounts to misconduct both individually and when considered in their totality, in that the conduct brings discredit to Mr Akmal, ACCA and the accountancy profession.
42. Mr Jowett took the Committee to the various emails that Mr Akmal had sent to ACCA during its investigation, submitting that it appeared that Mr Akmal only admitted his conduct when faced with the transcript of the video footage of the examination which presented clear evidence of cheating that was undeniable.
43. Mr Jowett submitted that if the Committee is not persuaded that Mr Akmal's conduct found proved amounts to misconduct, then Mr Akmal is liable to disciplinary action pursuant to byelaw 8(a)(iii).

Submissions by Mr Akmal

44. Mr Akmal accepted that his conduct had amounted to misconduct. However, he sought to give an explanation for the conduct.
45. Mr Akmal explained that if the Proctor had been sending him messages when he was communicating with the third party during the examination, he did not see those messages on his computer screen because he was focusing on his examination paper. Mr Akmal stated that, had the Proctor spoken to him at that point and told him that he was not permitted to speak to a third party, he may not have continued to speak to them and seek their help with the examination.
46. Mr Akmal stated that although the student information sheet and the Examination Regulations had been sent to him in advance of the examination, he had not read them. Therefore, he did not know what was expected of him during the examination.
47. Mr Akmal submitted that this was his first time sitting an examination of this kind and was under significant pressure from his family to pass the examination, particularly given the cost of sitting such an examination.
48. [Private].
49. In response to a question from the Committee, Mr Akmal confirmed that this was, in fact, his second attempt at the online examination in question. He had sat the examination a few days earlier and had not been successful in passing it.

Decisions and Reasons of the Committee

50. The Committee considered all of the documentary evidence before it and the submissions of Mr Jowett and Mr Akmal.

51. The Committee accepted the advice of the Legal Adviser, which included reference to the interpretation of the term misconduct.

Allegation 5(a) – misconduct established

52. In relation to Allegation 5(a)(i), the Committee considered the seriousness of Mr Akmal's conduct set out at Allegations 1, 2, 3(a), 3(b) and 4(i). The Committee referred back to the evidence that it had seen and heard. The Committee carefully noted the video footage of the examination, together with the translated transcript of the dialogue from that video footage and Mr Akmal's admissions.
53. The Committee considered that Mr Akmal's conduct in failing to ensure that he was alone during the examination, talking to a third party during the examination and engaging in improper conduct designed to assist him in the examination was not only a breach of the ACCA Examination Regulations but also departed significantly from what was proper in the circumstances and brought discredit to Mr Akmal, ACCA and the accountancy profession. The conduct risked the academic integrity of the examination and therefore risked undermining proper professional standards and undermining public confidence in the ACCA and its qualifications.
54. The Committee considered that Mr Akmal's failure to follow the examination instructions was made more serious by the fact that he had not immediately drawn ACCA's attention to the fact of the person in the room or the assistance that they had provided to him, and that he had been slow to fully explain what had actually happened. This gave the Committee the impression that Mr Akmal had sought to conceal from ACCA the true course of events in the examination room until accepting them was unavoidable when he was presented with the video footage, the transcript and the translation of the transcript.
55. The Committee noted that Mr Akmal's conduct in cheating in the examination had been designed to afford him an unfair advantage and that he admitted that the conduct had been wrong and dishonest. As such, the Committee found it

to be conduct that fell far below the standards expected of a student member of ACCA and would be considered deplorable by fellow student members.

56. For these reasons, the Committee concluded that Mr Akmal's conduct at Allegations 1, 2, 3(a), 3(b) and 4(i) – both taken individually and collectively - was serious enough to amount to misconduct.
57. Given the Committee's finding in relation to Allegation 5(a), it was not necessary for the Committee to consider the alternative matter set out at Allegation 5(b).

SANCTION AND REASONS

58. In reaching its decision on sanction, the Committee took into account the evidence that it had already heard and the further submissions made by Mr Jowett and Mr Akmal.
59. Mr Jowett submitted that Mr Akmal's conduct was a serious example of dishonesty. Mr Jowett submitted that although Mr Akmal had co-operated with the ACCA investigation, he had attempted to mislead ACCA at the outset of the investigation and only admitted his dishonest conduct when confronted with irrefutable evidence by way of the transcript of the video footage of the examination.
60. Mr Jowett submitted that Mr Akmal lacked any real insight into the seriousness of his conduct or the consequences of his cheating in a professional examination.
61. Mr Akmal stated that he had admitted his wrongdoing and he apologised for it. Mr Akmal asked the Committee to take into account that this was an isolated incident and the first time that he had undertaken such conduct. Mr Akmal stated that he had passed a number of ACCA examinations since then, sitting the examinations at exam centres where it was impossible to cheat.

62. Mr Akmal stated that at the time of the conduct he was under significant family pressure to pass the examination and, having failed it once, did not know what else to do.
63. Mr Akmal submitted that it would be unfair to remove him from the student register just because he cheated in one exam. He submitted that an alternative penalty would be more appropriate, suggesting a financial penalty at the level of the examination fee of £120-130.
64. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(1) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Mr Akmal, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
65. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.
66. The Committee considered the failure by Mr Akmal to be completely candid with ACCA from the outset about what had happened in the examination room to be an aggravating feature in the case.
67. The Committee considered the following to be mitigating features in this case:
 - a. it appears to have been an isolated incident; and
 - b. [Private].
68. The Committee acknowledged the personal difficulties faced by Mr Akmal around the time of the misconduct – pressure from his family to pass the examination. However, the Committee noted that there was no evidence to indicate or establish that those personal pressures actually prevented Mr Akmal from complying with the professional regulations in question. Mr Akmal's

conduct resulted from choices that he made about how to behave during his examination.

69. The Committee took into account the fact that Mr Akmal had no previous disciplinary findings against him. However, it did not give this fact great weight because it noted that Mr Akmal had only been a student member for a very short time – one month – when the misconduct had taken place.
70. The Committee noted that Mr Akmal had expressed remorse for his conduct and stated that he would not repeat it. The Committee also noted that Mr Akmal had admitted the allegations against him from 07 October 2021 onwards, confirming those admissions at today's hearing.
71. The Committee did not consider that Mr Akmal had demonstrated any insight into the seriousness or consequences of his conduct. In particular, the Committee noted that Mr Akmal appeared to attempt to minimise the seriousness of what he had done by stating that he had only confirmed one answer with the third party during the examination.
72. No professional or character testimonials were presented for the consideration of the Committee.
73. Given this background, the Committee considered there to be a significant risk of repetition of the conduct.
74. The Committee noted that Section E2 of the 'Guidance for Disciplinary Sanctions' document indicated that:
 - a. Dishonesty, even when it does not result in direct harm and/or loss undermines trust and confidence in the profession;
 - b. 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 member

to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings; and

- c. The Committee should bear these factors in mind when considering whether any mitigation presented by the student member is so remarkable or exceptional that it warrants anything other than removal from the student register.
75. The Committee considered the available sanctions in increasing order of severity.
 76. The Committee first considered whether to take no further action, but considered that such an approach was not appropriate given the seriousness of the misconduct.
 77. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because the nature of the conduct was deliberate, the conduct was only admitted at a late stage of the investigation and there is no evidence of effective insight. In the Committee's view, the mitigation put forward by Mr Akmal, was not exceptional or remarkable. The Committee considered that these sanctions would be insufficient to mark the seriousness of the misconduct, to provide adequate protection of the public and to address the wider public interest.
 78. The Committee considered that removal from the student register was the appropriate sanction in this case because Mr Akmal's conduct:
 - a. was denied until a late stage of the ACCA investigation;
 - b. included dishonest conduct;
 - c. amounted to a very serious departure from professional standards; and
 - d. was fundamentally incompatible with being a student member.
 79. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Akmal in terms of his

reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.

80. Accordingly, the Committee decided to remove Mr Akmal from the student register.
81. The Committee did not deem it necessary to impose a specified period before which Mr Akmal could make an application for re-admission as a student member.

COSTS AND REASONS

82. Mr Jowett made an application for Mr Akmal to make a contribution to the costs of ACCA. Mr Jowett applied for costs totalling £7,442. The Committee was provided with a Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. Mr Jowett submitted that the costs claimed were appropriate and reasonable.
83. Mr Akmal did not provide the Committee with a Statement of Financial Position. However, he did answer questions from the Committee in relation to his financial means.
84. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders'.
85. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. However, it considered that there should be a reduction to reflect Mr Akmal's financial position. The Committee had been told by Mr Akmal that he had very limited financial means. He was not employed and had no savings, and his university fees were paid by his family.

86. In deciding the appropriate and proportionate order for costs, the Committee took into account the above matters and decided to make an order for costs in the sum of £2,500.

ORDER

87. The Committee made the following order:
- a. Mr Akmal shall be removed from the ACCA student register; and
 - b. Mr Akmal shall make a contribution to ACCA's costs in the sum of £2,500.

EFFECTIVE DATE OF ORDER

88. In accordance with Regulations 20(1) of the Regulations, the order relating to removal from the ACCA student register will take effect at the expiry of the appeal period.
89. In accordance with Regulation 20(2) of the Regulations, the Order relating to costs will take effect immediately.

Ms Carolyn Tetlow
Chair
20 April 2023