

HEARING

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

In the matter of:	Mr Ashish Khanal
Heard on:	Thursday, 21 December 2023
Location:	Remote hearing via MS Team
Committee:	Mr Maurice Cohen (Chair) Mr George Wood (Accountant) Ms Rachel O'Connell (Lay)
Legal Adviser:	Miss Judith Chrystie
Persons present and capacity:	Mr Alex Mills (ACCA Case Presenter) Ms Lauren Clayton (Hearings Officer)
Summary	Removed from the student register
Costs:	Awarded to ACCA in sum of £7600

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SERVICE OF PAPERS

1. Mr Khanal was neither present nor represented.
2. The Committee considered the Service Bundle with pages numbered 1-14 in order to determine whether the notice of the hearing dated 23 November 2023 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (as amended) ('the Regulations').
3. The Committee was satisfied that there was effective service under the Regulations.

PROCEEDING IN ABSENCE/ADJOURNMENT

4. The Committee recognised that Mr Khanal had a right to be present at the hearing and that it should only proceed in Mr Khanal's absence with the utmost care and caution having considered whether this right had been deliberately and voluntarily waived.
5. The Committee considered the nature and circumstances of Mr Khanal's absence. Having regard to the numerous bundles before it, it recognised that Mr Khanal had been in regular contact with ACCA during its investigation and had emailed frequently in the days prior to the hearing.
6. The Committee scrutinised the credibility of Mr Khanal's submission that he was unable to participate in today's hearing in any way owing to technological difficulties. The Committee recognised that, initially, in November 2023, Mr Khanal had confirmed he would be available to attend a hearing remotely, including via MS Teams – for example, on the Case Management Form and in an email dated 15 November 2023 in which he advised he would be available, '24/7 online' and requested the platform links. From 21 November 2023, Mr

Khanal began to demand a hearing in person, in London, with ACCA funding his attendance and organising any visa requirement. His demands for an in-person hearing were repeated.

7. In an email dated 18 December 2023, Mr Khanal began to advance limitations and unreliability of internet access but the following day he specified that he would not be available to attend the hearing in any way because he lacked access to both Wi-Fi and a mobile phone and had a Wi-Fi only iPad. In his most recent emails Mr Khanal stated that he was willing to attend the hearing in London at his own expense.
8. The Committee determined that Mr Khanal's position that he was not able to attend the hearing owing to technological difficulties was not supported by the evidence and was not credible. The Committee noted that, as it became evident that the hearing date was a firm fixture (even though it was clear that he could apply for the hearing to be held in person), Mr Khanal's position shifted from being able to attend the hearing remotely to it being impossible to attend the hearing. Further, Mr Khanal had provided a photograph (purporting to be of his legs) in which multiple devices and chargers were also captured, which suggested a number of devices and options were available to Mr Khanal. Finally, the Committee considered that it was evident from his recent constant, lengthy and proactive emails to ACCA and his contemporaneous webchat on 9 August 2023 that Mr Khanal had at least some wifi access; his extensive communication via email would not have been possible without a wifi connection, even if this was faltering and unreliable.
9. Overall, the Committee concluded that Mr Khanal clearly had some access to Wi- Fi and as, such, it would have been open to him to have attempted to join the hearing. Had he done so, he could have explained any connection difficulties, and the Committee could have considered what adjustments were reasonable to mitigate against or accommodate interruptions.

10. The Committee also considered whether Mr Khanal's non-attendance could be explained on the grounds of health. In an email dated 19 December at 01:45 Mr Khanal wrote, '*I demand... granting my adamant request for an in-person hearing*'. At 02:00 on the same date, Mr Khanal stated:

... While I remain adamant in my request for an in-person hearing, unforeseen circumstances beyond my control will prevent me from attending on that specific date.

.... [Private]

Therefore, I respectfully request that the hearing be rescheduled for a date when my attendance is confirmed but in person. I am sure that you will be able to grant me a tourist visa as well, from this day to November 2024 you can take your time and effort to make an in person hearing and remain flexible to accommodate the Chair's schedule. I won't be able to attend this hearing for tomorrow due to my circumstances.

11. Also on 19 December, in an email at 7pm, Mr Khanal stated that he did not possess, [Private]. In an email dated 20 December 2023, Mr Khanal referenced that he was, [Private].
12. The Committee considered that Mr Khanal had not supplied any specificity regarding his purported inability to attend the hearing owing to [Private]. In the absence of evidence and with only brief statements directly from Mr Khanal, the Committee did not consider that there were grounds for adjourning. The Committee concluded that a holistic view of all the correspondence, revealed an overarching tactic by Mr Khanal to obfuscate in an effort to frustrate the disciplinary process and thwart the hearing proceedings.
13. The Committee considered that there was no purpose in adjourning the hearing. The Committee considered that Mr Khanal's demands for an in-person hearing were obfuscation. The Committee noted that Mr Khanal professed a commitment to cooperate with the investigation and discuss arrangements for his attendance at hearing but it considered that this was not supported by his actions: he had not attempted to join the hearing, there was a lack of evidence

in support of his health issues, his arguments that he had technological difficulties were not credible, and he constantly changed of his arguments and position. In the Committee's view these factors did not, on the balance of probabilities, suggest that Mr Khanal had any intention of engaging with the hearing in the future or attending should the Committee adjourn the hearing. The Committee considered that his declared intention to attend was a delaying tactic to postpone the hearing and prolong the disciplinary process.

14. Further, the Committee considered that there was a public interest in regulatory proceedings being considered and concluded expeditiously, particularly as the allegations against Mr Khanal were of an extremely serious and concerning nature.
15. In all the circumstances, the Committee determined that it was reasonable and fair to proceed in Mr Khanal's absence in accordance with its discretionary power at Regulation 10(7) of the Regulations.
16. Further, the Committee did not consider that it would be fair or in the interests of justice for it to adjourn on the basis that Mr Khanal had sought further material as follows:
 - a. All emails between ACCA and Mr Khanal from 2021 in any context;
 - b. Material relating to an ACCA exam in September 2023;
 - c. An investigation into a suggestion that Mr Khanal's LinkedIn/MyACCA accounts had recently been accessed without authorisation or hacked.
17. Having regard to the nature of the allegations, the Committee did not consider that the material sought by Mr Khanal was relevant to its consideration of the matter:
 - a. The entirety of the email exchanges between ACCA and Mr Khanal from 2021 onwards would not assist the Committee in considering the appropriateness, or otherwise, of the specifically identified emails and

electronic communication between Mr Khanal and ACCA, which were particularised within the allegations;

- b. Evidence about the exam in September 2023 was not relevant to the allegation regarding the accuracy of the exam transcripts sent to ACCA by Mr Khanal in May 2023;
 - c. Evidence about a potential interference with Mr Khanal's MyACCA account (or LinkedIn) after the events set out in the allegations was not relevant to the accuracy, or otherwise, of the exam transcripts Mr Khanal admitted he had submitted.
18. In short, the Committee determined that it should not adjourn to direct ACCA to obtain and disclose the further evidence requested by Mr Khan; this material would not be relevant and, therefore, would not be admissible. The Committee was satisfied that the hearing could fairly and properly proceed on the evidence currently contained in the Committee's bundles.

ALLEGATIONS

19. The Committee's papers consisted of the following:
- a. Main report and bundle with page numbers 1-179
 - b. Additions Bundle 1 with page numbers 1-128
 - c. Additions Bundle 2 with page numbers 1-3
 - d. Additions Bundle 3 with page numbers 1-7
 - e. Pseudonymised Versions of Select Documents with page numbers 1-8
 - f. Service bundle with page numbers 1-14
 - g. Preliminary application of one page
 - h. Tabled additions with page numbers 1-6
 - i. Tabled additions 1 with page numbers 1-15
20. The Committee considered the following allegations:

Allegation 1

- (a) On or around 9 May 2023, 14 May 2023 and/or 6 July 2023, Ashish Khanal, an ACCA student, submitted to ACCA ACCA Exam History Transcripts dated 6 May 2023 which were inaccurate in that they did not record the exam results obtained.
- (b) Mr Khanal's conduct in respect of Allegation 1(a):
 - (i) Was dishonest in that he knew that the transcripts he provided to ACCA on 9 May 2023, 14 May 2023 and/or 6 July 2023 were inaccurate; or in the alternative
 - (ii) Demonstrated a failure to act with integrity.

Allegation 2

- (a) On 22 February 2023 and/or 23 February 2023, Ashish Khanal, an ACCA student, sent emails to ACCA which attached and/or contained photographs of naked male genitalia and/or included inappropriate comments.
- (b) Mr Khanal's conduct in respect of Allegation 2(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2023).

Allegation 3

- (a) On 9 August 2023, Ashish Khanal, an ACCA student, sent a web chat message to an employee of ACCA in which he made derogatory comments about and/or threats of violence and inappropriate conduct towards an ACCA Senior Investigations Officer.

- (b) Mr Khanal's conduct in respect of Allegation 3(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2023).

Allegation 4

- (a) On 14 November 2022, 25 July 2023 and/or 29 August 2023, Ashish Khanal, an ACCA student, sent emails to ACCA in which he used inappropriate language.
- (b) Mr Khanal's conduct in respect of Allegation 4(a) was contrary to R115.1 and/or R115.3 (Professional Behaviour) of ACCA's Code of Ethics and Conduct (as applicable in 2023).

Allegation 5

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

BRIEF BACKGROUND

21. In July 2021, Mr Khanal first registered as an ACCA student.
22. On 9 May 2023, an email from Mr Khanal's registered email address was sent to ACCA Customer Services to request that his details be updated to reflect that he had passed the following ACCA exams:
- a. The Corporation and Business Law – English (LW-ENG) at 89%
 - b. Financial Reporting (FR) at 91%
23. Attached to the email was an Examination History Transcript dated 6 May 2023.
24. On 6 July 2023, Mr Khanal responded to a request from ACCA's Professional Conduct Department dated 5 July 2023 seeking information from him. He provided a transcript which was, *'the one and only transcript that I possess'*.

The transcript was different to that sent to ACCA on 14 May 2023 in that it additionally contained a passing grade of 96% in the Financial Management Examination dated September 2022.

25. The exam results recorded on the transcript submitted by Mr Khanal on 6 July 2023, differed from the records held by ACCA. In a witness statement from Person C, a Senior Examinations Manager at ACCA dated 27 September 2023, she supplied an exam transcript from ACCA's system that Khanal's results showed:
 - a. LW-ENG exam: marks of 38 (a fail) in September 2022 and 59 (a pass) in June 2023;
 - b. FR exam: a mark of 48 (a fail) in June 2022

26. In emails dated 9 August 2023 in response to an email from ACCA on the same date, Mr Khanal:
 - a. Denied altering the documentation and stated that any formatting or font issues should be attributed to, 'technical errors or issues beyond my control';
 - b. Maintained that the information provided to ACCA is accurate;
 - c. Stated that the transcript he submitted to ACCA on 14 May 2023 was provided to him by ACCA on 6 May 2023 ,
 - d. Confirmed he submitted the ACCA transcript so ACCA could alter its records to reflect the Examination History detailed on the transcript,
 - e. Denied there are differences between the transcripts provided on 14 May 2023 and 6 July 2023 and stated, '*any differences in information are likely to be due to formatting or administrative errors*'

27. In relation to allegations 2-4, ACCA relied on a witness statement from Person A, Head of Customer Operations at ACCA dated 19 September 2023. Person

A's statement explained ACCA's email, telephone, and webchat logging system. He produced a number of communications from Mr Khanal.

- a. On 14 November 2022, Mr Khanal emailed ACCA stating:

*I hereby abide you that I am no longer interested in f**king d**ks like you. Please delete my account, If possible refund the money and fees to my Company A. I am not interested in you deadlog suckers. F**k off!*

- b. On 22 February 2023, Mr Khanal sent an email to ACCA to which he attached a photograph of erect male genitalia and stated, '*Suck my d**k Motherf**kers*'. This attachment had not been seen by Person A but they produced a note from a colleague who had seen the attachment. The note confirmed that the attachment was the same as the image attached to an email sent by Mr Khanal on 23 February, which Person A confirmed they had seen.

- c. On 23 February 2023, Mr Khanal sent an email to ACCA to which he re-attached the photograph of erect male genitalia and stated, '*Already provided Motherf**kers*'.

- d. On 25 July 2023, Mr Khanal sent in email to ACCA which stated:

*... you are just a piece of sh*t. How many years are you supposed to take on a simple issue motherf**ker. Respond as soon as possible you bag of trash.*

- e. On 9 August 2023, Mr Khanal sent a webchat message to an employee of ACCA which stated:

Okay and lend the message to that Loser [Person B] if he tries to go personal on this matter I will take crap out of him, I will personally go to courts against him. I will come to London and beat the hell out of him. It is last and only warning to [Person B], lend this message to him [sic].

- f. On 29 August 2023, Mr Khanal sent an email to ACCA in which he stated, *'F**k u Suck your d**ks and b**bs'*

ACCA'S SUBMISSIONS

- 28. In respect of allegation 1, ACCA submitted:
 - a. The transcripts obtained from ACCA systems do not support the documents submitted by Mr Khanal to ACCA;
 - b. The information on ACCA's systems does not support the documentation Mr Khanal submitted to ACCA;
 - c. The documents provided by Mr Khanal are clearly different;
 - d. Consideration of the formatting and fonts used in the documents provided by Mr Khanal support the assertions that they have been falsified;
 - e. Mr Khanal did not dispute that he submitted the transcripts and his stated intention in doing so was to cause ACCA to amend its records to reflect the examination results detailed on the documents that he provided - such alterations would benefit Mr Khanal as they would show him having passed several examinations that he had not and result in him having to take fewer exams;
 - f. His conduct clearly amounted to dishonesty:
 - i. Mr Khanal knew that he had not achieved the exam results contained in the transcripts he provided to ACCA on 9 May, 14 May and 6 June 2023 yet submitted them with the intention of progressing his ACCA qualification without taking or passing all of the requisite examinations;
 - ii. Such conduct would clearly be regarded as dishonest by the standards of ordinary decent people.

29. In connection with allegations 2-4, ACCA stated that under ACCA's Code of Ethics and Conduct ('the Code') Mr Khanal was required to:
- a. avoid any conduct he knew or should know would discredit the accountancy profession (rule 115.1 (Professional Behaviour))
 - b. behave with courtesy and consideration towards all with whom he came into contact in a professional capacity (rule 115.3 (Professional Behaviour))
30. ACCA submitted that Mr Khanal was in breach of rules 115.1 and rule 115.3 of the Code by:
- a. Sending photographs of erect male genitalia, and/or
 - b. Making derogatory comments about, and threats of violence towards an ACCA Senior Investigations Officer, and/or
 - c. Using inappropriate language in emails to ACCA.
31. ACCA argued that the breach/es were on the basis that:
- a. Mr Khanal knew or should have known that such actions amounted to conduct that might discredit the accountancy profession,
 - b. A reasonable and informed third party would be likely to conclude that Mr Khanal's conduct would affect the good reputation of the accountancy profession;
 - c. Mr Khanal's conduct was not representative of him behaving with courtesy and consideration.

DECISION ON FACTS/ALLEGATION AND REASONS

32. The Committee found allegation 1(a) proved. The Committee noted that the email used to submit the documents was Mr Khanal's registered email address and, in any event, recognised that Mr Khanal had not disputed he submitted the exam transcripts to ACCA in May 2023 – indeed, in his written correspondence with ACCA, he maintained that the transcripts were accurate and a true reflection of his performance in ACCA examinations. The Committee considered whether to prefer the account of Mr Khanal that the exam transcripts he submitted were accurate or whether ACCA's transcript and records were correct. Whilst the Committee took into account that Mr Khanal, having had no previous disciplinary action, came to the Committee with the benefit of good character, which may make it less likely that he would have submitted falsified records, the Committee considered that it was plain that the transcripts supplied by Mr Khanal were not correct and that ACCA's records were accurate.
33. The Committee considered Mr Khanal's version of events was unreliable. Mr Khanal's evidence was not credible and was inconsistent:
 - a. Notwithstanding his assertion that he only possessed one exam transcript from ACCA, he supplied two different exam transcripts that were plainly different from ACCA's exam transcript;
 - b. Mr Khanal's explanation for the formatting and font differences between exam transcripts submitted by him and that produced by ACCA was not believable: the transcripts from Mr Khanal had clearly been deliberately doctored given that the marks were entered as percentages, which was not the format used by ACCA, and the font was different to that used in the rest of the document.
34. Further, the Committee considered that it was inherently improbable that there would be three errors in ACCA's records and it took into account that Mr Khanal had a clear motive to increasing his scores and passing exams that he had failed.
35. In relation to allegation 1(b) – the allegation of dishonesty - the Committee applied the two stage test set out in /vey to determine whether Mr Khanal had

been dishonest. In seeking to ascertain the actual state of Mr Khanal's knowledge or belief as to the facts, the Committee considered that, as the person who submitted falsified exam records, Mr Khanal must have known that they were inaccurate. Having identified the state of Mr Khanal's knowledge or belief as to the facts, the Committee considered the objective limb of the test for dishonesty, namely, whether his conduct was honest or dishonest by the standards of ordinary people. The Committee considered that it was plain that the ordinary person would regard submitting false records to his regulator in an effort to avoid taking exams he needed to pass to progress towards a professional qualification was dishonest. The Committee found allegation 1(b) proved.

36. Having found allegation 1(b)(i) proved, the Committee did not go on to consider allegation 1(b)(ii), which was charged in the alternative.
37. In relation to the allegation 2, the Committee was satisfied that Mr Khanal had sent the emails on 22 February and 23 February 2023 and that both attached a photograph of naked male genitalia and inappropriate language. In an email dated 4 October 2023, Mr Khanal stated, '*The genital... is extracted from google (because of your cold behaviour)*'. It was clear to the Committee that he did not dispute he had sent the explicit picture. Further the Committee regarded the language used in the February emails as shocking and deplorable. The Committee was clear that the behaviour displayed in sending pornographic imagery and using disgusting language was entirely contrarily to ACCA's Code of Ethics and Behaviour ('the Code'). The Committee found allegations 2(a) and 2(b) proved.
38. The Committee found allegations 3(a) and 3(b) proved. The evidence demonstrated that the webchat took place between Mr Khanal and an ACCA member of staff; the contact details were those of Mr Khanal. The Committee found that the statements by Mr Khanal were clearly personal in nature and targeted towards the senior investigating officer with responsibility for his case. The Committee considered that language such as 'loser' was derogatory and regarded phrases such as, '*I will take crap out of him [sic]*' and '*I will come to London and beat the hell out of him*' as clear

threats of violence. The Committee regarded the content of the webchat as appalling, particularly in terms of the threats made towards a member of ACCA staff in the course of their duties, as well as being highly unprofessional and disrespectful. As such, the Committee determined that Mr Khanal's conduct was fundamentally incompatible with the expectations set out in the Code.

39. In connection with allegation 4, the Committee viewed all the emails and considered that each one contained language that was entirely inappropriate for an individual, particularly one attempting to become a member of a professional body. Each email contained expletives that were foul and shocking in nature and clearly breached the standard of conduct in terms of courtesy, consideration and professionalism expected under the Code. The Committee found allegations 4(a) and 4(b) proved.
40. Finally, the Committee judged that Mr Khanal's conduct across the allegations 1-4 individually and collectively fell far short of the standards expected of a student member of the accountancy profession. It regarded the conduct as entirely unacceptable and behaviour which was plainly disreputable to Mr Khanal and brought the profession into disrepute. The Committee considered that dishonesty could not be anything other than a serious departure from the standards expected and regarded the repeated and shockingly significant breaches of the Code as egregious and deplorable in nature. The Committee judged that Mr Khanal's conduct clearly amounted to misconduct and therefore found allegation 5 proved.

SANCTIONS AND REASONS

41. The Committee had regard to the Guidance for Disciplinary Sanctions ('the Guidance') and noted the submissions by the Case Presenter.
42. The Committee considered that the only element of mitigation was that Mr Khanal had no previous disciplinary history. The Committee considered there were significant aggravating circumstances. These being the significance of the allegations it had found proved. Mr Khanal, as a registered student, had

dishonestly engaged in a pre-meditated and planned effort to mislead ACCA, his regulator, to gain an advantage to which he was not entitled, Further Mr Khanal's engagement with ACCA was highly unprofessional - he repeatedly used foul, unmoderated language and sent explicit photographs. The Committee regarded the misconduct as extremely serious and at the highest end of the scale of severity.

43. Through his recent exchanges with ACCA, the Committee was clear that Mr Khanal had no insight or remorse. His communications continued to use foul language and were unapologetic in their demanding and unprofessional tone. It is clear that Mr Khanal had not remediated nor seen any need to remediate; the attitudinal issues demonstrated through the allegations remained unaltered by the experience of the disciplinary process.
44. Mr Khanal attempted to undermine the integrity of ACCA's examination process. This could have detrimentally impacted on the public's confidence in the integrity and credibility of ACCA's exam systems, the public's trust in its qualifications and could have caused harm given that Mr Khanal would have gained qualifications without passing the necessary exams. Further, having been thwarted in his attempts to have his exam record amended by submitting false records, Mr Khan began behaving in a way that the Committee regarded as outrageous and deplorable, including targeting ACCA staff members with threats of violence.
45. The Committee considered that it would be wholly insufficient to impose no order or to conclude this matter with an admonishment, a reprimand or a severe reprimand. The Committee took account of paragraph E2 of the Guidance which stated 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 Committee considered that none of these orders would properly recognise the seriousness of Mr Khanal's deliberate and dishonest intentions. The Committee further considered that none of these orders would be sufficient to reflect the damage to public confidence resulting from the unprofessional communications targeted to cause harm to ACCA staff, which breached the Code at a basic and fundamental level.

46. Mr Khanal had sought to deceive ACCA by submitting false records. This was planned, pre-meditated conduct with the single intention of gaining personal advantage through dishonest, deceptive steps. The Committee concluded that this behaviour, coupled with breaches of the Code through his correspondence with ACCA, were fundamentally incompatible with remaining on ACCA's student register.
47. The Committee, therefore, ordered that Mr Khanal's name should be removed from the student register. Given the extremely serious nature of the misconduct together with the lack of insight, remorse or understanding demonstrated by Mr Khanal, the Committee determined that at least five years should elapse before an application for readmission by Mr Khanal should be considered.

COSTS AND REASONS

48. ACCA claimed costs in the sum of £7,669.50.
49. The Committee recognised that under Regulation 15(1) of the Regulations, it could direct that Mr Khanal pay such sum by way of costs to ACCA as it considered appropriate. It considered that it was appropriate to impose a cost order.
50. The Committee considered that a small reduction of costs was necessary to reflect the reduced hearing time in connection with the Hearings Officer's time and determined that an appropriate cost claim would be in the sum of £7,600.00. It determined that this sum reflected the amount properly incurred in investigating and hearing the allegation against Mr Khanal. In this regard, it considered that Mr Khanal's obfuscation and protracted communication would have detrimentally impacted on the level of costs.
51. Mr Khanal had not provided any statement or evidence as to his means. The Committee noted that through his communications Mr Khanal had made statements about [Private]. However, he had not supplied any statement or evidence to demonstrate his financial means.

52. By not completing the statement or providing evidence about his means to pay, the Committee had minimal insight or genuine understanding about Mr Khanal's ability to pay. It had limited evidence on which properly to justify making a reduction on costs bearing in mind the principle that the wider membership of ACCA should not be expected to subsidise those who, as a consequence of their own failings, had required ACCA to instigate disciplinary proceedings.
53. The Committee considered that there was no evidence to justify reducing the costs further and ordered that Mr Khanal should pay costs in the sum of £7,600.00.

EFFECTIVE DATE OF ORDER

54. The Committee considered that imposing the order with immediate effect was necessary in the public interest. Mr Khanal had demonstrated no insight, nor remorse, nor suggested to the Committee through his communications that he recognised the seriousness of his behaviour in deliberately and dishonestly seeking to mislead ACCA and his foul, abusive, highly unprofessional and threatening behaviour towards ACCA staff. Indeed, notwithstanding the allegations against him, in recent communication with ACCA, Mr Khanal had continued to use unacceptable language and an unprofessional tone.
55. Given the attitudinal and highly unprofessional behaviour displayed by Mr Khanal throughout the investigative and disciplinary process and his evident disregard for the standards expected of student accountant, the Committee considered that the public interest could only be properly served by the imposition of the order with immediate effect.

Mr Maurice Cohen
Chair
21 December 2023