



## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Abdul Rahman Naseem Khan

**Heard on:** Thursday, 30 November 2023

**Location:** The hearing was conducted remotely by Microsoft Teams

**Committee:** Mr Andrew Popat CBE (Chair)  
Dr Beth Picton (Accountant)  
Ms Diane Meikle (Lay)

**Legal Adviser:** Miss Juliet Gibbon

**Persons present  
and Capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Miss Mary Okunowo (Hearings Officer)

**Outcome:** Allegations 1, 2, 3a), 4a), 4b), 4c) and 5a) - proved.

**Sanction:** Removal from ACCA's student register with immediate effect.

**Costs:** £5,575.00.

**PRELIMINARY**

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Mr Abdul Rahman Naseem Khan. The hearing was conducted remotely through Microsoft Teams. The Committee had a bundle of papers numbered pages 1 to 135, a tabled additional bundle numbered pages 1 to 4 and a service bundle, numbered pages 1 to 23. The Committee was also provided with a detailed cost schedule.
2. Ms Michelle Terry represented ACCA. Mr Khan did not attend the hearing and was not represented.

### **SERVICE**

3. Written notice of the hearing was sent by electronic mail (“email”) to Mr Khan’s registered email address on 02 November 2023. The password to open the notice of hearing was sent by a separate email. The Committee has had sight of two delivery notifications stating that both emails had been delivered to Mr Khan’s 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 28 days’ notice to Mr Khan, 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 Khan’s registered email address and had been delivered successfully. The notice of hearing, to which Mr Khan had access, 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. Ms Terry made an application to proceed in the absence of Mr Khan.
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 Khan. The Committee bore in mind that the discretion to proceed in the absence of a member must be exercised with the utmost care and caution.

8. The Committee noted that the email address to which the hearing notice had been sent was Mr Khan's registered email address. It also noted that Mr Khan had not replied to ACCA's email attaching the notice of hearing or to any subsequent emails or telephone calls from the Hearings Officer. The Committee also took into account that Mr Khan had failed to respond to any of the emails sent to him during the investigation.
9. The Committee also noted that Mr Khan had not requested an adjournment of the hearing. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously. The Committee was of the view that there was no evidence before it to suggest that an adjournment of today's hearing would result in Mr Khan's attendance on a future date.
10. The Committee was satisfied that Mr Khan would have been aware of today's hearing but had chosen not to attend.
11. Having balanced the public interest with Mr Khan's own interests, the Committee determined that it was fair, reasonable and in the public interest to proceed in his absence.

#### **APPLICATION TO AMEND**

12. Ms Terry made an application to amend the allegations under Regulation 10(5) of the Regulations. Mr Khan had been notified of some of the proposed amendments by email on 29 November 2023 but there had been no response from him.
13. Ms Terry took the Committee through the proposed amendments. In respect of Allegation 1 she proposed that it should read 'contrary to Exam Regulations 6, 10 and/or 14 and not 'contrary to Exam Regulations 5, 10 and 14', as currently drafted. In respect of Allegation 3, Ms Terry proposed that it should read 'Mr Khan's conduct at Allegations 1 and/or 2 above' and not 'Mr Khan's conduct at Allegations 1 and 2 above', as currently drafted. She also proposed that 3a) was amended to read 'Was dishonest in that he took, or caused or permitted a third party to take, the photographs' and not 'Was dishonest in that he took the

photographs', as currently drafted. In respect of Allegation 5a), Ms Terry proposed that it should read 'in respect of any or all of allegations 1, 2, 3 and 4' instead of 'in respect of allegation 3', as currently drafted. In respect of allegation 5b), Ms Terry proposed that it should read 'in respect of any or all of allegations 1, 2 and 4' instead of 'in respect of allegation 4', as currently drafted.

14. Ms Terry submitted that in the original correspondence sent to Mr Khan by ACCA reference had been made to Examination Regulation 6 and not Examination Regulation 5 and so there was clearly no prejudice to Mr Khan in making that amendment. She further submitted that the other proposed amendments did not change the nature of the allegations and that ACCA was not seeking to adduce additional evidence so Mr Khan would not be prejudiced in his defence by the proposed amendments.
15. The Committee accepted the advice of the legal adviser. It noted that the proposed amendments did not change the nature of the allegations against Mr Khan and that no new evidence was to be adduced. In the circumstances, the Committee determined that Mr Khan would not be prejudiced in his defence by the proposed amendments, and it allowed ACCA's application to amend Allegations 1, 3 and 5, as proposed by Ms Terry.

### **AMENDED ALLEGATIONS**

**Mr Abdul Rahman Naseem Khan ("Mr Khan"), an ACCA student in relation to a remotely invigilated AB Accountant in Business Exam ("the Exam") on 28 July 2020:**

- 1. Used, or caused or permitted a third party to use, an unauthorised item with a camera during the Exam, to take photographs of exam questions, contrary to Exam Regulations 6, 10 and/or 14.**
- 2. Caused or permitted one or more of the photographs referred to in Allegation 1 to be shared with a person or persons unknown, contrary to Exam Regulation 10.**
- 3. Mr Khan's conduct at Allegations 1 and/or 2 above:**

- a) Was dishonest in that he took, or used or permitted a third party to take, the photographs referred to in order to obtain an unfair advantage and/or caused or permitted the photos to be shared to give an unfair advantage to another person or persons unknown, or in the alternative,
  - b) Demonstrates a failure to act with integrity.
4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended in 2020), Mr Khan failed to co-operate with the investigation of a complaint, arising out of his conduct during the Exam, in that he failed to respond to any or all of ACCA's correspondence sent to him on:
- a) 06 September 2022,
  - b) 21 September 2022, and
  - c) 24 October 2022.
5. By reason of his conduct, Mr Khan is
- a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the Allegations 1, 2, 3 and/or 4, or in the alternative:
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the Allegations 1, 2 and/or 4.

## **BACKGROUND**

16. Mr Khan registered as a student with ACCA on 13 November 2019. As such, he is bound by ACCA's bye-laws and regulations, which include the Regulations, the Examination Regulations and the Code of Ethics and Conduct.
17. On 28 July 2020, Mr Khan sat an invigilated AB Accountant in Business exam (the Exam) remotely.

18. On 06 March 2022 an ACCA Affiliate, Person A, contacted ACCA to report that they had been sent photographs of ACCA exam questions. Person A sent ACCA a screenshot of a WhatsApp conversation with another person and five photographs of ACCA exam questions. An ACCA registration number was visible in some of the photographs. Person A subsequently sent a further nine photographs depicting exam questions.
19. Person A informed ACCA that they were an ACCA Affiliate based in Pakistan. They were also the Administrator of a Facebook group called 'ACCA World Students' and are frequently contacted about mock exam papers, the exemptions process and the training requirements of ACCA. Person A was contacted by an ACCA student via WhatsApp on 06 March 2022 by a person who forwarded the fourteen photographs with a message that said, "[PRIVATE] from where will we get the answers to this, today?". Person A asked the person who sent the photographs whether they were images from an actual exam to which the answer was initially "yes" but the person subsequently stated that they had received the photographs from "somewhere else". Person A noted that the photographs had been 'forwarded' and so believed that they had not originated from the sender's phone and that they had received them from "somewhere else" before forwarding them. Person A informed the person that it was unethical and unprofessional to take photographs of actual exam questions and that they would be reporting the matter to ACCA.
20. ACCA's CBE Delivery Manager ("the DM") examined the photographs and found that "*Mr Naseem Khan's ACCA Registration Number, [PRIVATE], is clearly visible in five of the fourteen images that were shared*". An ACCA Exam Production Technician subsequently confirmed that "*all the questions contained in the 14 images/photographs relate to the same student, Mr Naseem Khan (PRIVATE) and the exam he sat on 28 July 2020*". The DM observed that the photographs not only contained the question, but also the header to the question and, in some examples, the surround to the computer screen which contains the lens through which the Remote Invigilator is able to view the student during the Exam. Further, they were of the opinion that all the photographs appear to have been taken at an angle, from the right-hand side of the monitor. Each of the photographs related to a different question from the Exam Mr Khan sat on 28 July 2020. The DM stated that the sharing of images of ACCA exam questions with others is likely to give other exam entrants / students an unfair advantage because there is a probability that the question or a minor variation of it will appear in the exam they are studying for. Similarly, if a student takes a photograph of

an exam question and then fails the exam, they can familiarise themselves with the question in preparation for the re-sit of that exam, thereby gaining an unfair advantage.

21. On 21 March 2022, Mr Khan was advised by ACCA that an incident report had been received regarding photographs being taken during the Exam on 28 July 2020 and that this had been referred to ACCA's Professional Conduct Team in respect of a potential breach of ACCA's Examination Regulations.
22. On 06 September 2022, the Investigations Officer ("the IO") sent an email and letter to Mr Khan's registered email address. Mr Khan was informed of the allegations against him and was asked to respond to questions regarding his conduct during the Exam by 20 September 2022. Mr Khan was also sent redacted versions of the five photographs of the Exam questions, some of which included his ACCA registration number: [PRIVATE]. The evidence before the Committee confirms that the email was delivered and opened on 06 October 2022. Mr Khan, however, failed to respond to the letter.
23. On 21 September 2022, the IO contacted Mr Khan via his registered telephone number, but the call was not answered. The IO sent a 'first chaser' email to Mr Khan on 21 September 2022 emphasising his duty to cooperate with ACCA's investigation under Regulation 3(1)(a) of the Regulations. The evidence before the Committee confirms that the email was delivered. Mr Khan, however, failed to respond to the email.
24. On 06 October 2022, the IO again contacted Mr Khan by telephone. Mr Khan answered the call and the IO explained that they were calling to check that he had received the correspondence dated 06 September 2022. Mr Khan confirmed that he had received the email and password to access it but said that the link was not working. The IO confirmed that the letter was regarding one of Mr Khan's exams. The email of 06 September 2022 was re-sent to Mr Khan on 06 October 2022, and he was asked to forward his responses to the questions by 20 October 2022. The evidence before the Committee confirms that the email was delivered and opened on 06 October 2022. Mr Khan, however, again failed to respond to the email.
25. On 24 October 2022, the IO made two attempts to contact Mr Khan by telephone. The calls were not answered by Mr Khan.

26. On 24 October 2022, the IO sent a 'second and final reminder complete failure to cooperate' email to Mr Khan emphasising the duty on him to cooperate with ACCA's investigation and advising him that an allegation under the Regulations would be raised against him if he did not provide a satisfactory response by the end of 31 October 2022. The evidence before the Committee confirms that the email was delivered and opened on 24 October 2024. Mr Khan, however, failed to respond to the email.
27. The IO again attempted to contact Mr Khan by telephone on two occasions on 01 November 2022 but neither attempt was successful.
28. On 06 December 2022, the IO sent an email to Mr Khan to advise him that the matter had been referred to the Disciplinary Committee.
29. On 15 December 2022, Mr Khan was sent a Case Management Form to complete and return by 12 January 2023. Mr Khan did not return the form. Emails were sent to Mr Khan on 10 May 2023, 25 May 2023 and 13 July 2023 asking him to complete and return the Case Management Form, but he failed to respond to any of the emails.
30. A further letter was sent to Mr Khan on 04 October 2023 advising him of minor amendments to the allegations and inviting him to complete and return the Case Management Form by 01 November 2023. Again, there was no response from Mr Khan.

## **SUBMISSIONS**

31. In relation to Allegation 1, Ms Terry submitted that the WhatsApp screenshot and the photographs provided to ACCA by Person A proved that Mr Khan had either taken, or allowed a third party to take, photographs of the Exam questions whilst he was sitting the Exam on 28 July 2020 and that he would have known that such conduct was dishonest.
32. In relation to Allegation 2, Ms Terry further submitted that Mr Khan had subsequently shared the photographs of the Exam questions to an unknown person or persons. She submitted that it is clear that at least two people had had access to the photographs of the Exam sat



by Mr Khan, those being Person A, who reported the matter to ACCA, and the unknown person who had forwarded the photographs to Person A.

33. Ms Terry referred the Committee to the 2020 Examination Regulations that were set out in ACCA's 'Information Sheet for On-demand CBE Students Sitting Exams at Home'. She informed the Committee this had been provided to Mr Khan prior to the Exam.
- a. Regulation 6 provides that '*... You are also not permitted to use mobile phones, electronic communication device, camera, or any item with smart technology functionality in your examination room. These are known as "unauthorised items" and are taken into the examination room at the candidates own risk ... If you bring a mobile phone, electronic communication device or camera, or any item with smart technology functionality and/or capable of taking photographic images with you to your examination, you must declare this to the examination personnel prior to the start of the examination. You must switch the phone or electronic communication device or camera off and disable any alarms or notifications. You must then follow the instructions given to you by the examination personnel*'.
  - b. Regulation 7(b) provides that: 'If you breach exam Regulation 6, it will be assumed that you intended to use the 'unauthorised items' to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised items' to gain an unfair advantage in the exam'.
  - c. Regulation 10 provides that '*You may not engage in any improper conduct designed to assist you in your exam attempt or provide any improper assistance to any other exam entrant in their exam attempt*'.
  - d. Regulation 14 provides that '*You must not copy, photograph or reproduce in any manner exam questions. You are also strictly prohibited from distributing or seeking to exploit for commercial gain unauthorised copies of exam questions*'.
34. Ms Terry submitted that Mr Khan had agreed to be bound by the Examination Regulations at the start of the exam and he would have been aware that he could not have a device with a camera with him in the exam room during the Exam, contrary to Examination Regulation

6. She invited the Committee to find that Examination Regulation 7 was applicable in this case and that the Committee was entitled to assume that Mr Khan had intended to use the device with the camera (the 'unauthorised item') to gain an advantage in the Exam. Ms Terry submitted that Mr Khan had not proved that he did not intend to use the 'unauthorised items' to gain an unfair advantage, as required by Examination Regulation 7.
35. Ms Terry submitted that Mr Khan would have known that he was acting dishonestly in that he had taken or caused or permitted photographs to be taken by a third party, in order to gain an unfair advantage in the Exam. Further, he had deliberately caused or permitted the photographs to be shared with an unknown person or persons in order for them to obtain an unfair advantage in future exams and he would have known that such conduct was dishonest. She submitted that, objectively, Mr Khan's conduct would be considered dishonest by the standards of ordinary decent people.
36. Ms Terry referred the Committee to the emails that had been sent to Mr Khan during the course of the investigation. She submitted that he had been reminded on more than one occasion of his obligation to cooperate with the ACCA investigation but had failed to respond to any of the correspondence sent to him by ACCA. Ms Terry submitted that Mr Khan, in failing to cooperate with the investigation, had breached Regulation 3(1) of the Regulations.
37. Ms Terry submitted that Mr Khan's dishonest conduct undermined the examination process and ACCA's reputation as a provider of examinations. She further submitted that Mr Khan's conduct fell far short of the conduct expected of professional accountants and those training to become accountants and that misconduct, as defined by bye-law 8(c), was clearly made out.
38. Ms Terry further submitted that the failure of a member to co-operate with his professional body was a very serious matter, demonstrating a lack of professional responsibility and a complete disregard for ACCA's regulatory process. She submitted that Mr Khan had an obligation as a student of ACCA to co-operate with his professional body and to engage with it when a complaint was raised. Such co-operation is fundamental to ACCA, as Mr Khan's regulator, being able to discharge its obligations of ensuring protection and upholding the reputation of the profession.

39. Ms Terry further submitted that Mr Khan's failure to cooperate with the ACCA investigation was very serious. She submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Mr Khan's failure to cooperate with the investigation but, if the Committee did not find misconduct, then Mr Khan was, at the very least, liable to disciplinary action.

## **DECISION AND REASONS**

40. The Committee carefully considered the witness statements and the documentary evidence before it together with the oral submissions made by Ms Terry. The Committee accepted the advice of the Legal Adviser.
41. The Committee bore in mind that the burden of proving the allegations rests on ACCA and the standard of proof is the balance of probabilities.
42. The Committee noted the evidence that, prior to commencing the Exam, Mr Khan had been provided with ACCA's 'Information Sheet for On-demand CBE Students Sitting Exams at Home', which set out the Examination Regulations. It also noted that Mr Khan had agreed to abide by the Examination Regulations as part of the pre-examination set up with the Remote Invigilator, as shown in the 'Exam Rules Agreement Confirmation'.

### **Allegations 1 - Proved**

43. The Committee noted that the relevant Examination Regulations had been set out in the 'Information Sheet for On-Demand CBE Students sitting exams at home' guidance provided by ACCA prior to the exam. It also noted that Mr Khan had agreed to be bound by the 'Exam Rules' prior to commencing the Exam.
44. The Committee noted Person A's evidence that they had been sent photographs of the examination questions by another person. Some of the photographs showed a unique candidate number that ACCA had attributed to Mr Khan. It further noted that ACCA's investigation of the matter had concluded that the photographs had been taken by Mr Khan, or another person, whilst Mr Khan was sitting the Exam on 28 July 2020.

45. The Committee was satisfied, on the balance of probabilities, that Mr Khan, or another person, had used an 'unauthorised item', namely a device with a camera, in the exam room in breach of Examination Regulation 6. It was also satisfied that Mr Khan, or the other person, had taken the photographs of the Exam questions in order to assist Mr Khan, or others, in ACCA examinations, in breach of Examination Regulation 10. The Committee was also satisfied that Mr Khan had taken photographs of the Exam questions in breach of Examination Regulation 14.

### **Allegation 2 - Proved**

46. The Committee noted Person A's evidence that another person had sent them a number of photographs of questions that had been taken during the Exam on 28 July 2020. It determined that this was improper conduct designed to assist Mr Khan and/or other persons or persons in their exam attempts. The Committee was, therefore, satisfied, on the balance of probabilities, that Mr Khan had caused or permitted one or more of the photographs to be shared with a person or persons unknown in breach of Examination Regulation 10.

### **Allegation 3a) - Proved**

47. In respect of the breach of Examination Regulation 6, the Committee noted that there was a burden on Mr Khan under Examination Regulation 7, to prove that he did not intend to use the 'unauthorised items' in the Exam. Mr Khan had not done so.
48. The Committee, however, was also satisfied, on the balance of probabilities, that Mr Khan's actions in taking photographs of the Exam questions during the Exam, or allowing another person to do so, was either a deliberate attempt by Mr Khan to obtain an unfair advantage or 'cheat' in the Exam and/or to permit others to gain an unfair advantage in future exams. The Committee was also satisfied that Mr Khan would have known that his conduct was dishonest. The Committee also considered that Mr Khan's conduct, as set out in Allegations 1 and 2, would, by the standards of ordinary decent people, be considered dishonest. The Committee was satisfied, on the balance of probabilities, that Mr Khan's conduct was dishonest, in accordance with the test for dishonesty set out in *Ivey v Genting Casinos (UK) t/a Crockfords [2017] UKSC 67*.

### **Allegation 3b) - Not considered**

49. The Committee, having found Allegation 3a) proved, did not go on to consider the alternative charge set out in Allegation 3b).

### **Allegation 4a), 4b) and 4c) - proved**

50. On the evidence before it the Committee was satisfied that ACCA had sent emails to Mr Khan's registered email address on 06 September 2022; 21 September 2022 and 24 October 2022 and that each of the emails had been delivered successfully. It noted that there was also evidence before it that the two of the emails had been opened successfully.
51. The Committee was satisfied that Mr Khan had failed to respond to the three emails set out in the allegation. The Committee determined that Mr Khan's failure to respond represented a failure on his part to co-operate with the ACCA Investigating Officer. Indeed, he was reminded by ACCA in the correspondence that he had a duty to co-operate with the investigation and there had been a requirement for him to respond to the questions asked by ACCA. Accordingly, the Committee found Allegations 4a), 4b) and 4c) proved.

### **Allegation 5a) - Misconduct Proved**

52. The Committee was satisfied that Mr Khan had dishonestly breached Regulations 6, 10 and 14 of the Examination Regulations by having a device with a camera in the exam room with which photographs of some of the Exam questions had been taken. He had then caused or permitted the photographs of the questions to be shared with another person or persons unknown in order for them to gain an unfair advantage in future exams. The Committee was satisfied that Mr Khan's conduct was deliberate and premeditated in that he either had a device with a camera with him to take the photographs or he had arranged for another person to be present in the exam room during the Exam to take the photographs. Mr Khan had then shared, or allowed another person to share, the photographs of the Exam questions with at least one other person but probably more.
53. The Committee determined that Mr Khan's conduct fell far below the standards expected of an ACCA student. In the Committee's determination, Mr Khan's dishonest conduct

undermined the integrity of ACCA's examination process and had brought discredit to him, the Association and the accountancy profession and clearly amounted to misconduct. The Committee also determined that Mr Khan's conduct, in failing to co-operate with the investigation against him, fell far below the standards expected of an ACCA member. In the Committee's determination, Mr Khan's conduct undermined the integrity of ACCA's investigatory process and had brought discredit to him, the Association and the accountancy profession.

54. Accordingly, the Committee found that Mr Khan's failure to cooperate with ACCA's Investigating Officer, as set out in Allegations 4a, 4b and 4c, also fell far below the standards expected of a member of ACCA and clearly amounted to misconduct. The Committee, therefore, found misconduct pursuant to ACCA bye-law 8(a)(I) in respect of all the matters set out in Allegations 1-4.

**Allegation 5b) - Not considered**

55. The Committee, having found Allegation 5a proved in relation to Allegations 1-4, did not go on to consider Allegation 5b, which was pleaded in the alternative.

**SANCTION AND REASONS**

56. Ms Terry informed the Committee that there were no previous disciplinary findings against Mr Khan.
57. The Committee accepted the advice of the Legal Adviser. It was referred to Regulation 13(4) of the Regulations and to ACCA's Guidance for Disciplinary Sanctions. In considering what sanction, if any, to impose the Committee bore in mind the principle of proportionality and the need to balance the public interest against Mr Khan's own interests. The purpose of any sanction was not meant to be punitive but was to protect members of the public, maintain public confidence in the profession and ACCA and to declare and uphold proper standards of conduct and behaviour.

58. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case. The Committee considered the following to be mitigating features:
- a. Mr Khan had no previous disciplinary findings against him, although the Committee noted that he had only been a registered student since 13 November 2019.
59. The Committee considered the following to be aggravating features:
- a. This was deliberate and premeditated dishonest conduct on the part of Mr Khan in an attempt for him and/or others to gain an unfair advantage in an ACCA professional examination.
  - b. It is likely that Mr Khan had involved another person in his dishonest conduct.
  - c. Mr Khan's misconduct undermined the integrity of the ACCA examination process and had the potential to damage the reputation of the ACCA qualification.
  - d. Mr Khan had not engaged with the ACCA investigation or the proceedings and there was no evidence of any insight or remorse on his part.
60. The Committee considered each of the available sanctions in ascending order of seriousness, having concluded that taking no further action was not appropriate due to the seriousness of the dishonest conduct. The Committee also considered that issuing an admonishment or a reprimand would not be sufficient or proportionate, given the seriousness of the conduct proved. The Committee also considered that an admonishment or a reprimand would not protect the public interest in this case.
61. The Committee carefully considered whether a severe reprimand would be a sufficient and proportionate sanction, or whether removal from the Student Register was required. It had careful regard to the factors applicable to each of these sanctions, as set out in the ACCA's Guidance for Disciplinary Sanctions. The Committee considered that most of the factors applicable to a severe reprimand were not present in this case. The Committee concluded that a severe reprimand would not be appropriate or sufficient to protect the public interest.

62. The Committee considered the factors to be taken into account when considering a sanction of removal from the student register. It noted that Mr Khan's conduct was deliberate and premeditated dishonesty, and it is more likely than not that he had involved another person in his dishonesty.
63. The Committee was mindful that a sanction of removal from the student register was the most serious sanction that it could impose. The Committee took into account the guidance that this sanction was likely to be appropriate when the behaviour of the student was fundamentally incompatible with being a registered student of ACCA. The Committee was satisfied that Mr Khan's dishonest misconduct had reached that high threshold. The Committee had received no mitigation from Mr Khan to warrant anything other than removal from the student register.
64. The Committee also took note of Examination Regulations 15 that provides: *'If you attempt to gain an unfair advantage in the exam (whether by breaching an exam regulation or otherwise) you are likely to be removed from ACCA's student register following disciplinary proceedings'*.
65. For the above reasons, the Committee concluded that the appropriate and proportionate sanction was removal from the student register under Regulation 13(4)(c) of the Regulations.
66. The Committee did not deem it necessary to impose a minimum period before which Mr Khan is able to reapply for admission as a student member.

#### **DECISION ON COSTS AND REASONS**

67. The Committee was provided with a cost schedule. ACCA applied for costs in the sum of £9,345.00 but this was based on a hearing estimate of two days.
68. The Committee was satisfied that the costs sought by ACCA were appropriate and reasonably incurred although the sum would need to be reduced to reflect that the hearing concluded on the first day. The Committee noted that Mr Khan 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 Khan's financial circumstances. The Committee did, however, consider that there should be a reduction in the costs claimed as the hearing had taken less time than anticipated. The Committee decided to reduce the amount of the costs claimed by £3,770 to reflect the fact that the hearing had concluded earlier than anticipated.

69. The Committee determined that it would be fair and proportionate to order Mr Khan to pay costs to ACCA in the sum of £5,575.00.

### **ORDER**

- i. Mr Abdul Rahman Naseem Khan shall be removed from ACCA's student register with immediate effect.
- ii. Mr Abdul Rahman Naseem Khan shall pay a contribution to ACCA's costs in the sum of £5,575.00.

### **EFFECTIVE DATE OF ORDER**

70. The Committee directed that in the interests of the public the order for Mr Khan to be removed from ACCA's student register should have immediate effect, subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.

**Mr Andrew Popat CBE**  
**Chair**  
**30 November 2023**