

## HEARING

### ADMISSIONS AND LICENSING COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Mr Samiullah Jan

**Heard on:** Tuesday, 08 April 2025

**Location:** ACCA, The Adelphi, 1-11 John Adam Street, London,  
WC2N 6AU  
Held Remotely by Microsoft Teams

**Committee:** Ms Ilana Tessler (Chair)  
Mr George Wood (Accountant)  
Mr Andy Skelton (Lay)

**Legal Adviser:** Ms Tope Adeyemi

**Persons present  
and capacity:** Mr Samiullah Jan (Former Affiliate)  
Ms Michelle Terry (Case Presenter)  
Ms Anna Packowska (Hearings Officer)  
Ms Hamida Begum (Urdu Interpreter)

**Summary:** Application for re-admission to the Affiliate Register is  
refused.

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## **INTRODUCTION**

1. The Admissions and Licensing Committee (“the Committee”) met to consider an application by Mr Samiullah Jan for re-admission to ACCA’s Affiliate Register. Mr Jan was present and unrepresented. He was assisted throughout by an Urdu interpreter. ACCA was represented by Ms Michelle Terry. The papers before the Committee consisted of a main bundle numbered 1 – 89 and a service bundle numbered 1 – 15.

## **BACKGROUND**

2. Mr Jan joined ACCA’s student register on 30 July 2007. He became an Affiliate on 12 April 2021.
3. Regulation 3(a) of ACCA’s Membership Regulations provides that an ACCA trainee cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA’s Practical Experience Requirement (‘PER’). Trainees must achieve the requisite number of “Essential” and “Technical” Performance Objectives (‘PO’) by gaining experience and completing a personal statement for each PO, which are signed off by the trainee’s Practical Experience Supervisor (‘PES’).
4. Mr Jan was identified as one of 52 ACCA trainees who submitted or caused to be submitted to ACCA that some or all of their practical experience training had been supervised by Person A (the PES), including at times when Person A was not qualified, and further in doing so submitted one or more performance objective (‘PO’) statements that were identical or near identical, to one or more of Person A’s other trainee’s PO statements or the same or similar to Person A’s own PO statements which they included when completing their own training in 2016.
5. In January 2021, at Person A’s Disciplinary Committee hearing, the Committee made findings against Person A which were relevant to Mr Jan. Person A was found to have falsely claimed that they had supervised the work of the 52 trainees, had provided them with the templates of PO statements which the

trainees had used to complete their own training records and had approved the PO statements of these trainees, including Mr Jan's, when he had no basis for believing them to be true. Mr Jan was one of 19 trainees from Firm A, for whom Person A had purportedly acted as PES. Subsequently, ACCA's investigation concluded that Person A had not worked closely with Mr Jan and was not familiar with Mr Jan's work, such that he would be permitted to act as Mr Jan's supervisor and that these facts should have been or were known to Mr Jan. Further, ACCA asserted that Person A couldn't have been Mr Jan's supervisor during most of the period claimed (a total of 36 months between 01 March 2016 and 15 March 2019), because Person A was not an ACCA member and was not able to supervise trainees until 23 September 2016.

6. At the Disciplinary Committee hearing, which concluded on 10 October 2022, Mr Jan faced the following allegations:

- 1. Submitted or caused to be submitted to ACCA on or about 10 April 2019 an ACCA Practical Experience training record which purported to confirm:**

- a) His Practical Experience Supervisor in respect of his practical experience training in the period 1 March 2016 to 15 March 2019 was Person A when Person A did not and or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).**

- b) He had achieved:**

- Performance Objective 3: Strategy and innovation;**
- Performance Objective 7: Prepare external financial reports; and**
- Performance Objective 15: Tax computations and assessments.**

- 2. Mr Jan's conduct in respect of the matters described in allegation 1 above was:**

***a) In respect of allegation 1a, dishonest, in that Mr Jan sought to confirm his supervisor did and could supervise his practical experience training in accordance with ACCA's requirements which he knew to be untrue.***

***b) In respect of allegation 1b, dishonest, in that Mr Jan knew he had not achieved the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all.***

***c) In the alternative, in respect of the conduct referred to in paragraph 1 failed to demonstrate integrity.***

***3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure:***

***i) A Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and or***

***ii) That his performance objectives referred to in paragraph 1b above accurately set out how the corresponding objective had been met.***

***4. By reason of his conduct, Mr Jan is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.***

7. The Committee found Allegations 1a), 1b), 2b), 3(i) and 4 (misconduct) proved and directed that Mr Jan be removed from the Affiliate Register. The Committee did not find that Mr Jan was dishonest in regard to the confirmation of Person A as the supervisor of his PER instead finding that Mr Jan was reckless in this regard. Mr Jan was excluded from ACCA's Affiliate Register and ordered to pay £500 costs to ACCA. In August 2024, Mr Jan submitted an application for re-admission to ACCA's Affiliate Register.

8. Within his application Mr Jan stated that he was working as a Trainee “Bookkeeper with ACCA (Former Member) office”. He added that *“I am satiated with ACCA disciplinary Committee decision as they hear me and make decision with full justice. I am now aware how to choose right employer. But from the day of removal from ACCA Register i am in full stress because i want to be a member of ACCA. i want pursue career in finance by holding membership of such prestigious Qualification. i will do practice that is public or job with full guidance from ACCA guidelines.” (sic)* In response to a question around why he felt he should be re-admitted to the Affiliate Register, Mr Jan stated *“Because i have do a lot of hard work to clear my Acca papers and reach here. i have great wish to be part of Acca to continue my career journey with this prestigious Qualification and become a member of the Acca Organization. i have great desire to put ACCA after my name which will feel me proud and my fruit of hard-work. Futher more to enhance the image of ACCA everywhere by doing standard and quality work” (sic).*
9. Prior to the hearing ACCA submitted a response to the application dated 16 January 2025. In the response ACCA stated that Mr Jan had not demonstrated sufficient rehabilitation to no longer be considered a risk to the public and to uphold the integrity of the accounting profession.

#### **ACCA'S SUBMISSIONS**

10. Referring to Mr Jan’s application for re-admission to the Affiliate Register, Ms Terry described the application as extremely vague and lacking in detail. Ms Terry highlighted that Mr Jan had stated within his application that he had provided details of his relevant work experience using the ACCA “MyExperience” recording tool. Available evidence however showed that Mr Jan ceased to have access to the tool in 2022 therefore a concern arises as to the honesty of his assertions in this regard.
11. It was submitted that Mr Jan had provided no evidence to support his claim that he had learned and changed. There was said to be a lack of understanding of his previous behaviour, a lack of insight, remorse and accountability for his actions. Further, Ms Terry submitted that Mr Jan was not yet ready for re-admission to the Affiliate Register as he was still an ongoing risk to the public.

## **MR JAN'S SUBMISSIONS**

12. Mr Jan set out his work experience and stated that he was likely to be made a partner at the firm he was currently working for. He stated that he worked locally with real clients and had been provided with much responsibility. Such responsibility would not have been given to him if he were not trustworthy. It was highlighted that everything set out in his application for re-admission was the truth. He stated that he had made a mistake when referring to his access to MYACCA and the recording of relevant work experience. (page 66 point 4)
13. Mr Jan stressed that he had not been dishonest but was subject to dishonesty. He also added that he had accepted his dishonesty, going on to set out that what occurred was in the past and that he had apologised for what had happened. Mr Jan shared his career aspirations which included a desire to work outside of Pakistan. Mr Jan submitted that he had done everything that was expected of him and therefore requested the Committee re-admit him as an affiliate.

## **DECISION ON APPLICATION AND REASONS**

14. In considering Mr Jan's application for re-admission to the Affiliate Register the Committee took into account all the written and oral submissions provided by Mr Jan and ACCA. The Committee accepted the advice of the Legal Advisor and bore in mind that the burden of satisfying the Committee as to his general character and suitability for admission to the Affiliate Register, rested with Mr Jan. The Committee noted that Regulation 14(1)(a) of the Membership Regulations provides that when considering an application for re-admission to the Affiliate Register, the Committee must have specific regard to the circumstances of the cessation of the applicant's Affiliate Membership. The Committee had regard to the ACCA documents, Guidance for Admissions and Licensing Committee and the Guidance for Regulatory Orders.
15. The Committee were mindful that the concerns that led to Mr Jan's removal from the Affiliate Register were serious, with the disciplinary committee finding that he had been involved in a fraudulent arrangement in return for payment,

with his participation enabling him to ultimately qualify as a member of ACCA illegitimately. Further, he had been found to be dishonest in purporting to confirm that he had achieved a number of his performance objectives.

16. The Committee were of the view that Mr Jan had demonstrated some insight into his actions but considered it to be minimal. It noted that Mr Jan submitted in his oral evidence that he had been the victim of dishonesty, taking no personal responsibility for what had occurred. While Mr Jan had provided a reflective piece that covered what he had learnt, the actions taken to avoid similar breaches and steps to uphold ACCA's reputation, Mr Jan was not able to speak to any of the points set out in the reflective piece. The Committee also found that there was an absence of evidence of remediation of the ethical issues arising from the conduct found proved by the disciplinary committee in 2022.
17. The Committee was mindful that in determining Mr Jan's application, it was required to act proportionately, having regard to both Mr Jan's interests and the public interest. It was of the view that Mr Jan's interest in being re-admitted to the Affiliate Register, which included a stated desire to improve his career prospects, were outweighed by the public interest, namely the need to protect the public, maintain public confidence in the accountancy profession and uphold proper standards of conduct.
18. Taking into account all of the evidence and submissions, the Committee was not satisfied that Mr Jan demonstrated the character or suitability for re-admission to the ACCA Affiliate Register. It follows therefore that Mr Jan's application to be re-admitted to the ACCA Affiliate register is refused.

## **ORDER**

19. The Committee made the following order:
  - a. Mr Jan's application for re-admission to the ACCA Affiliate Register is refused.

**Ms Ilana Tessler  
Chair  
08 April 2025**