

## HEARING

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

#### REASONS FOR DECISION

<b>In the matter of:</b>	<b>Mr Adusumilli Jithendra Mohan</b>
<b>Heard on:</b>	<b>Friday, 31 January 2025</b>
<b>Location:</b>	<b>Remote via Microsoft Teams</b>
<b>Committee:</b>	<b>Mr David Tyme (Chair) Ms Susan Gallone (Accountant) Mr Nigel Pilkington (Lay)</b>
<b>Legal Adviser:</b>	<b>Mr Robin Havard</b>
<b>Persons present and capacity:</b>	<b>Ms Michelle Terry (ACCA Case Presenter) Miss Nicole Boateng (Hearings Officer) Mr Jithendra Mohan (Student Member)</b>
<b>Summary</b>	<b>Allegations 1(a), (b), (c) &amp; 2(a) proved Severe Reprimand</b>
<b>Costs:</b>	<b>£500</b>

#### ALLEGATIONS

Mr Adusumilli Jithendra Mohan ('Mr Mohan'), a student member of ACCA:

#### ACCA



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1. On 9 September 2021, during and in relation to a scheduled remotely invigilated Financial Reporting examination (“the Exam”):
  - a) Used an unauthorised item, namely an electronic device capable of taking photographs during the Exam, contrary to Examination Regulation 5(a).
  - b) Used the device referred to in paragraph 1a. above to take a photograph of a question from the Exam, contrary to Examination Regulation 12.
  - c) Distributed the question he took a photograph of from the Exam on a messaging service application, contrary to Exam Regulation 14.
  
2. By reason of his conduct Mr Mohan is:
  - a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegation 1 above; or, in the alternative,
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out at Allegation 1 above.

## **DECISION ON FACTS, ALLEGATIONS AND REASONS**

### **Allegation 1(a), (b) & (c)**

1. In reaching its findings in respect of Allegations 1(a), (b) and (c), the Committee relied upon the documents contained in ACCA's bundle. In particular, it relied on the statement of ACCA's Head of Qualifications Production, Miss Lauren Ryce, dated 20 April 2022 together with its exhibit. It also relied on the written responses which had been provided by Mr Mohan prior to the hearing and his oral submissions during the course of the hearing. The Committee had taken

account of the submissions of Ms Terry. The Committee also listened to legal advice, which it accepted.

2. Mr Mohan admitted the facts of allegations 1(a), (b) and (c) and the Committee found them proved.
3. The Committee made the following additional findings, having noted that the evidence as presented by ACCA had not been challenged by Mr Mohan.
4. In doing so, and when assessing the responses, both written and oral, provided by Mr Mohan, the Committee took into consideration the length of time that had elapsed since the date on which the exam took place, the fact that video evidence was no longer available, and also that English was not Mr Mohan's first language. He had indicated just two days before the hearing that he would wish to have the assistance of an interpreter but it was not possible to arrange for an appropriate interpreter to attend at such short notice. After speaking with Mr Mohan, he confirmed that he was able to speak and understand the English language and wanted to proceed. Whilst the Committee determined that it was appropriate to proceed, it made sure that as much time as was necessary was taken to enable Mr Mohan to understand, and fully participate in, each stage of the proceedings, and that the Committee fully understood what he had to say on his own behalf.
5. Mr Mohan registered as an ACCA student on 2 February 2021.
6. The Head of Qualification Production at ACCA, Miss Ryce, reviewed Mr Mohan's ACCA records and confirmed that, on 9 September 2021, Mr Mohan sat the ACCA CBE Financial Reporting (FR) examination ("the Exam"). He did so remotely via the Computer-based exams ("CBE").
7. Miss Ryce explained that:
  - a. ACCA has received an anonymous referral where it was reported that images of ACCA remote CBE questions were shared on a Telegram

study group. The anonymous referrer supplied a screen capture of the Telegram study group where the images of ACCA remote CBE questions were shared as part of their referral.

- b. The unredacted version of the exam questions in Exhibit CBE-1a (redacted) were reviewed. She confirmed, and the Committee found, that these questions were presented to Mr Mohan in the Exam on 9 September 2021.
  - c. The Exam access code at the top of the screen in Exhibit CBE-1a (redacted) is unique to every exam and student. She confirmed that the access code was reviewed against ACCA's records. It was confirmed, and the Committee found, that it was the same as Mr Mohan's access code for the Exam he took on 9 September 2021.
8. On 25 July 2022, ACCA Investigations wrote to Mr Mohan informing him of the investigation. It set out the nature of the allegations being made against him and he was required to answer a number of questions, setting out his responses to what was being alleged.
9. Mr Mohan responded on 6 August 2022, and he said as follows:

*"this is jithendra mohan student of acca and pursuing acca from past 1year and I was hardworking for my every acca examinations and Sir, my parents are so hard working to get me to study acca And my life aim is to become good accountant sir and It was my mistake without my well knowledge i have done it sir Please excuse for once,It will be my life changing point sir*

*And I couldn't complete any skill level exams and about the case is my intention is not to cheat in the exam I taken the photos for my reference to know the correct answers after the exam because ACCA will not provide any key to know the answers so to know how much i got correct i have taken the pics and I want to know the answers so that i kept them in the telegram group to know the answers for my reference only after the exam so that i can check my answers*

*only no intention to cheat in the exam and write and i have no intention to cheat in the exams any of the skill exams i have written i was really hardworking for the exams to pass, please excuse for me for the last time, i will not repeat it again and that was my first attempt i dont know at that time that this was wrong,i am extremely sorry for this sir and i will not repeat it again and sir please excuse me sir, ACCA is my life please excuse me sir, I will never repeat it again sir, please sir i have only one goal that is ACCA sir please give me one last chance, please sir i am really struggling to get passed in ACCA papers. and I will never repeat any unethical activities in my life sir, please sir please forgive me for the last time and i will not repeat it again sir.”(sic)*

10. ACCA could not recover video footage of the Exam due to data retention having passed by the time the case was referred to ACCA Investigation.
11. On 7 October 2022, the Investigations Officer wrote to Mr Mohan and notified him this matter would be referred to the Independent Assessor. Mr Mohan was invited to provide his response/observation to the assessor by 20 October 2022. This notification was sent to Mr Mohan’s registered e-mail address as it appeared on ACCA’s member’s database on 7 October 2022. Mr Mohan did not respond.
12. On 7 November 2022, Mr Mohan was informed that the allegations had been referred for a hearing before a Disciplinary Committee.
13. On 28 November 2022, Mr Mohan sent an email to ACCA saying as follows:

*“Respected sir,  
sir i have no intention to cheat in the exams sir i have really worked hard to to pass in acca exams and sir in that case i had put the photos to only reference sir not to cheat.sir please sir I have no intention to cheat sir please understand me sir. sir please dont take any disciplinary action on me i have no other life than acca sir please sir.please give me a last chance sir as i am writing many attempts to complete my acca papers sir i am trying complete them sir but i and could not pass sir please give me last chance sir i will prove my self sir and I*

*came from a poor background family. I just have a hope that give me a chance . I will never repeat it in my life.Please give me a chance. I really want ACCA as my career.sir please expecting a chance to change as i will never do any cheating activities please excuse me for the last time sir please sir. I have attached the documents sir”(sic)*

14. In the case management form (“CMF”), Mr Mohan indicated that he admitted the allegations against him and stated as follows:

*“i have taken photos unintentionally to just verify my answers .i have not copied in the exam.And I shared In the group for just to verify answers .There was no intention to copy from my side.i have came to know that this is truly wrong after sharing .And I seriously apologise for mistake. i request you to accept my apologise me and give me one chance to prove that I am a Professional.I will never repeat.”(sic)*

15. In his oral submissions, Mr Mohan indicated that he had taken a photograph of the exam question and it was only after the exam had finished that he sent it to a friend, as opposed to the group as indicated in his written submission, as he wished to find out if he had answered the question correctly. He did not know why his friend then sent the photograph to a group. He stated that he thought the group had about five or six members, some of whom were classmates.
16. Having listened carefully to Mr Mohan, and based on the explanation he had provided, the Committee was satisfied, on the balance of probabilities, that he had established that he had not used his phone to gain an unfair advantage in the exam. However, whilst Mr Mohan invited the Committee to accept that his actions amounted to a mistake, the Committee was satisfied that Mr Mohan was aware of the requirements of the Examination Regulations. Indeed, he admitted that he was aware of them, and the Committee found that he knew that he was not permitted to conduct himself in the way that he did at, or following, the exam on 9 September 2021.

17. The Committee was satisfied that, during the Exam on 9 September 2021, Mr Mohan had in his possession a phone which he used to take photographs of a question from the exam and then, in effect, distributed that photograph, containing the exam question, on a messaging service application, namely Telegraph.
18. On this basis, and Mr Mohan having admitted the facts of the allegations, the Committee found Allegations 1(a), (b) and (c) proved.

#### **Allegation 2(a)**

19. Taking account of its findings in respect of Allegations 1(a), (b) and (c) regarding Mr Mohan's conduct during the examination, the Committee was satisfied that he was guilty of misconduct. In its judgement, the Committee considered Mr Mohan's conduct to be serious and that it fell far below the standards expected of a student member of ACCA. The Committee was satisfied that such conduct brought discredit to Mr Mohan, the Association and the accountancy profession.
20. Therefore, the Committee found Allegation 2(a) proved.

#### **Allegation 2(b)**

21. On the basis that this allegation was pleaded in the alternative to Allegation 2(a), the Committee made no finding in respect of it.

#### **SANCTION AND REASONS**

22. The Committee considered what sanction, if any, to impose, taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to the submissions of Ms Terry, and legal advice from the Legal Adviser which it accepted.

23. The Committee also heard further oral submissions from Mr Mohan. He apologised to the Committee for his conduct. He asked the Committee to give him one more chance to progress with his studies and his career with ACCA, reassuring the Committee that he would never repeat such behaviour.
24. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
25. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
26. The Committee considered whether any mitigating or aggravating factors featured in this case.
27. The Committee accepted that there were no previous findings against Mr Mohan. However, the Committee took into consideration the fact that, at the time the exam took place, Mr Mohan had only been a student member since 2 February 2021 i.e. just over seven months before he sat the exam.
28. Nevertheless, the Committee noted that Mr Mohan had cooperated with ACCA from the outset of the investigation and he had engaged with the disciplinary process. This included his attendance at the hearing at which he provided further information regarding his conduct at the exam.
29. Having listened to his account, and having read his written responses, the Committee accepted that Mr Mohan had illustrated an appropriate level of insight into the unacceptable nature of his conduct. He had also shown remorse, having apologised to the Committee in writing and verbally at the hearing.



30. The Committee was also satisfied that this was an isolated incident and there was no evidence of any repetition since the exam which now dates back to September 2021.
31. By reference to the Guidance, the Committee did not consider that any aggravating features existed in this case.
32. However, the Committee had found Mr Mohan to have acted improperly during the course of an exam which the Committee considered to be serious.
33. On the basis of its findings, the Committee concluded that neither an admonishment nor a reprimand would represent a sufficient and proportionate outcome. Neither sanction would adequately reflect the seriousness of the Committee's findings.
34. The Committee then considered whether a severe reprimand would be an appropriate sanction.
35. In the Committee's judgement, Mr Mohan does not represent a continuing risk to the public and there was evidence of his understanding and appreciation of the seriousness of the conduct found proved. He had shown insight into his failings and expressed genuine regret. Although the circumstances giving rise to these proceedings took place in September 2021 i.e. approximately 3 years 4 months ago, there was no evidence of a repeat of such behaviour.
36. Consequently, the Committee concluded that the appropriate, proportionate and sufficient sanction was to order that Mr Mohan shall be severely reprimanded.

#### **COSTS AND REASONS**

37. The Committee had been provided with a Simple Costs Schedule (page 1) and a Detailed Costs Schedule (pages 1 and 2) relating to ACCA's claim for costs.

38. The Committee concluded that ACCA was entitled to be awarded costs against Mr Mohan, all allegations having been found proved. The amount of costs for which ACCA applied was £6,012.76. The Committee did not consider that the claim was unreasonable and the estimated time included in the schedule relating to the hearing was accurate.
39. Whilst Mr Mohan had not provided ACCA with a completed statement of his financial means or any other documents, he provided an oral account of his financial circumstances. He stated that he was currently supported by a student loan which he would have to repay over a five-year period once he started in employment. He is not currently working but hopes to continue his studies as a student and he lives in a hostel. His student loan finances the cost of his studies and his living expenses. He has no savings or other means of financial support.
40. The Committee accepted that Mr Mohan's financial circumstances were very restricted and took this fully into account when assessing whether he should pay costs to ACCA and, if so, the amount.
41. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £500.

#### **EFFECTIVE DATE OF ORDER**

42. This order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

**Mr David Tyme**  
**Chair**  
**31 January 2025**