

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Shumon Ahmed

Heard on: Tuesday, 24 June 2025

Location: Remotely via MS Teams

Committee: Ms Wendy Yeadon (Chair),
Mr George Wood (Accountant)
Ms Caroline Robertson (Lay)

Legal adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Mazharul Mustafa (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)

Outcome: Student removed from register and costs awarded to
ACCA in the sum of £6,000

1. ACCA was represented by Mr Mustafa. Mr Ahmed did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-49, and a service bundle numbered pages 1-18.

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SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Ahmed in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Mr Mustafa and accepted the advice of the Legal Adviser.
4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that following the service of the Notice of Hearing on 27 May 2025, Mr Ahmed responded to the Hearings Officer by email on 16 June 2025 when he stated:

"I hope this email finds you well.

Unfortunately, I will not be able to attend the upcoming hearing. I would like to formally admit to all the allegations as stated.

[PRIVATE] I would appreciate the opportunity to agree on a suitable payment plan to manage this responsibly where possible.

Please keep me informed of any updates or further steps required on my part.

Thank you for your understanding.

Kind regards,

Shumon"

Mr Ahmed subsequently submitted a completed statement of means by email on 22 June 2025.

5. The Committee was mindful of the observations of Sir Brian Levenson in

Adeogba v. General Medical Council [2016] EWCA Civ 162 as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee specifically considered the issue of fairness to Mr Ahmed of proceeding in his absence, but also fairness to the ACCA and the wider public interest in the expeditious discharge of the Committee's function. The Committee was satisfied that Mr Ahmed had voluntarily waived his right to attend from the process. The Committee was not persuaded when balancing Mr Ahmed's interests and the public interest, that any adjournment was likely to secure his attendance and would not outweigh the public interest in proceeding with this hearing today. The allegations were serious, involving dishonesty. The Committee was satisfied in all the circumstances that it was in the public interest and in the interests of justice overall to proceed in the absence of Mr Ahmed.

ALLEGATION

Mr Shumon Ahmed, an ACCA student.

1. On 23 July 2024, Mr Ahmed submitted to his then employer, Company A, a false digital graphic ("the Document") dated July 2024. The Document purported to be an official ACCA result of a Financial Management exam taken in June 2024.
 - a. Mr Ahmed's conduct was dishonest, in that he knew the Document was false because he had not sat the relevant exam in June 2024; and/or:
 - b. Mr Ahmed's conduct demonstrates a failure to act with integrity.
2. By reason of any or all of the conduct in Allegation 1, Mr Ahmed is guilty of misconduct pursuant to Bye-law 8(a)(i).

BACKGROUND

6. Mr Ahmed registered as an ACCA student on 29 September 2022.

7. On 23 July 2024, during the course of an internal work meeting on Teams, Mr Ahmed shared his computer screen with his work manager and the professional qualifications manager.
 - a. Mr Ahmed's computer screen showed a digital graphic ("the Document") dated July 2024. The Document purported to be an official ACCA result stating that Mr Ahmed had sat his June 2024 exam but failed to pass, achieving a result of 48 out of 100.
 - b. The professional qualifications manager took a digital screenshot of Mr Ahmed's computer screen during the meeting.
 - c. As the work meeting continued, Mr Ahmed confessed to his managers that the Document was false as he had not sat his June 2024 exam.
 - d. During a work disciplinary hearing held on 6 August 2024, Mr Ahmed apparently told his employer he was embarrassed about admitting the truth and had dug himself into a hole which led to the creation of the false document. Mr Ahmed stated he had made "a huge mistake".
 - e. Mr Ahmed was consequently dismissed from his role.
8. On 12 August 2024, Mr Ahmed's former employer, Company A, wrote to ACCA to complain about his professional conduct. On 14 August 2024, the matter was referred internally to ACCA's Professional Conduct Department for investigation. On 30 August 2024, ACCA's investigating officer wrote to Mr Ahmed to inform him of the complaint referral and to seek his response to several questions.
9. On 15 September 2024, Mr Ahmed responded to ACCA and made the following responses:
 - a. *"Yes, I can confirm that I showed this false graphic to my former employer."*

- b. *"Although circumstances out of my control meant that I was unable to attend my exam, I was embarrassed to admit to my employer that I had booked an exam and failed to go to it. This feeling of embarrassment was the driving factor behind my dishonesty and I felt that telling my employer that I had attended my exam and failed was less embarrassing than the latter. This was quite clearly the wrong approach to take and poor judgment and a lack of common sense made sure I did it anyway. I did not consider my duty to be honest and show integrity that I agreed to when I registered as an ACCA student and for that I am full of regret."*
- c. *"I created this false graphic by exporting my exam transcript from the ACCA portal to a Word document. I then edited this document to show the false exam result and saved it as a PDF, thus creating a false graphic which I subsequently showed to my employer."*
- d. *"I have no other comments to make regarding this investigation. I have been honest and included as much detail as possible. I hope this supports your investigation to the fullest and if I remember any additional details I will be sure to be in touch. As a proud ACCA member, I know I have fallen well short of what is expected of me and tarnished the prestige of the ACCA institution. I am full of regret and wish I could take it all back. I have had a lot of time to reflect upon this and to this day I am unable to justify why I let this go so far. Despite this, I want to ensure this never happens again and so I will be supportive of the decision you make following this investigation. I hope you can acknowledge my honesty and cooperation as a sign that I have learned my lesson and that a series of mistakes does not reflect my true character and my commitment to be a proud ACCA member."*

ACCA's SUBMISSIONS

10. Mr Ahmed has confirmed in writing to ACCA that he created the false Document and showed it to his former employer. Mr Ahmed has admitted he had been dishonest and he expressed remorse for his actions.

11. ACCA submitted that Mr Ahmed had given clear and unequivocal admissions to the allegations, including dishonesty and that the Committee could properly exercise its discretion to find them proved by virtue of his admissions under CDR 12(3).
12. ACCA further submitted that the dishonest clearly reached the threshold for misconduct.

DECISION ON ALLEGATIONS AND REASONS

13. The Committee accepted the advice of the Legal Adviser. The Committee was satisfied that the admissions made by Mr Ahmed were clear and unequivocal in his written response to ACCA, dated 15 September 2024 and also set out in his responses to ACCA's Listing Questionnaire. The Committee was satisfied that in these circumstances the facts set out in Allegation 1 and 1 (a) were proved under CDR 12 (3). The alternative allegation of wanting integrity and allegation 1(b) therefore fell away.

Allegation 2 – Misconduct

14. The Committee next asked itself whether the proven dishonest conduct in submitting a false document purporting to be an official ACCA result of a Financial Management exam taken in June 2024 to his employer amounted to misconduct.
15. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Ahmed's actions brought discredit on him, the Association and the accountancy profession. Trust and honesty are fundamental tenets of the profession required from all members. It was satisfied that this conduct was serious and would be considered deplorable conduct by fellow professionals. The creation and submission of a false document is a serious falling short of the conduct expected of a student member of the profession. The Committee had no hesitation therefore in determining that the conduct reached the threshold for misconduct.

SANCTIONS AND REASONS

16. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
17. The Committee considered that the conduct in this case was very serious. The rather bizarre rationale for the conduct expressed by Mr Ahmed – namely, to save embarrassment for not having sat an ACCA exam rather than claiming to have passed the exam – does not diminish the significance that this was dishonest behaviour. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
18. The aggravating factors the Committee identified were:
 - The behaviour was pre-planned and designed to deceive his employer
 - The conduct was an abuse of trust
 - The serious impact on the reputation of the profession
19. The mitigating factors the Committee identified were:
 - A previous good character with no disciplinary record
 - There was a full apology and evidence of remorse and insight into the seriousness of such conduct and its impact on the public and the profession
 - Admissions were made at the outset
 - No evidence of harm done to the public
20. Given the Committee's view of the seriousness of his conduct it was satisfied that the sanctions of No Further Action, Admonishment, and Reprimand were

insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the Guidance were present, but it did not consider in the circumstances that there were exceptional or remarkable mitigation such that the sanction warrants something less than exclusion. It also considered the factors listed at C5 of the Guidance that may justify removal. The Committee noted that among other factors, dishonesty and an abuse of trust were present here. Any sanction which would allow a dishonest student member to continue on his journey to membership and to remain on the register would fail to protect the public.

21. The Committee determined that his behaviour was fundamentally incompatible with Mr Ahmed remaining on the student register of ACCA and considered that the only appropriate and proportionate sanction was that he be removed from the student register.

COSTS AND REASONS

22. ACCA claimed costs of £6,813.50 and provided a detailed schedule of costs. It noted Mr Ahmed was a student, and that he has provided a statement of means. The Committee decided that it was appropriate to award costs in this case and that the costs claimed were reasonable, but made some reduction to £6,000 as the case did not last the full day. It took account of Mr Ahmed's statement of means [PRIVATE] and his suggestion that costs could be paid over instalments. The Committee concluded that the sum of £6,000 was appropriate and proportionate, and recommended to ACCA that it be payable in 12 instalments of £500 per month. Accordingly, it ordered that Mr Ahmed pay ACCA's costs in the amount of £6,000.00.

EFFECTIVE DATE OF ORDER

23. The Committee was not satisfied that it was in the interests of the public to impose an immediate order, so this order will take effect following the relevant appeal period.

Ms Wendy Yeadon
Chair
24 June 2025