

## HEARING

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

#### REASONS FOR DECISION

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| <b>In the matter of:</b>                 | <b>Mr Mohammed Shamaji</b>   |
| <b>Heard on:</b>                         | <b>Friday, 02 May 2025</b>   |
| <b>Location:</b>                         | <b>Remotely via Microsoft Teams</b>  |
| <b>Committee:</b>                        | <b>Mr Maurice Cohen (Chair)<br/>Ms Nimra Syeda (Accountant)<br/>Mrs Caroline Robertson (Lay)</b> |
| <b>Legal Adviser:</b>                    | <b>Miss Judith Chrystie (Legal Adviser)</b>  |
| <b>Persons present<br/>and capacity:</b> | <b>Mr Mazharul Mustafa (ACCA Case Presenter)<br/>Miss Mary Okunowo (Hearings Officer)</b>        |
| <b>Summary</b>                           | <b>Removed from the student register with immediate effect.</b>                                  |
| <b>Costs:</b>                            | <b>Costs awarded to ACCA in the sum of £5000.00.</b>   |

#### SERVICE OF PAPERS

1. Mr Shamaji was neither present nor represented.
2. In determining whether the Notice of the Hearing ('the Notice') dated 31 March 2025 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (as amended 2025) ('the Regulations'), the Committee considered a Service Bundle with page numbers 1-17.

3. The Committee was satisfied that the Notice contained all the required information, had been sent to the student's registered email address, and had been served no later than 28 days prior to the hearing.
4. Further, the Committee noted that ACCA emailed again on 29 April and 01 May 2025 and that the Hearings Officer had called Mr Shamaji on 01 May 2025 using the mobile contact details recorded on his ACCA record. Mr Shamaji had not responded to the emails, which had been successfully delivered. He had, however, answered the Hearings Officer's call and had a limited conversation about today's hearing. Although it was not necessary for demonstrating service in accordance with the Regulations, the Committee was content that he was aware of today's hearing.
5. The Committee was satisfied that the Notice and the case papers had been properly served under the Regulation.

#### **PROCEEDING IN ABSENCE**

6. The Committee considered whether it should proceed in Mr Shamaji's absence and recognised that it could only do so with the utmost care and caution.
7. The Committee identified that, when ACCA initially investigated the concerns about Mr Shamaji's conduct, they contacted him using his registered email address and he responded from the same address. The Committee considered that this demonstrated that Mr Shamaji had access and could use the registered email address. Further, an individual confirming that he was Mr Shamaji had answered the call made by the Hearings Officer the day prior to the hearing. The attendance note of the call stated:

*[The Hearings Officer] ... introduced herself and informed Mr Shamaji of his DC hearing tomorrow at 08am UK time. Mr Shamaji asked if it is compulsory to attend, [The Hearings Officer] said that it is up to him whether he wants to attend or not and whether he wishes to defend the allegations. Mr Shamaji asked if he could provide a response later on, [The Hearings Officer] said that she will be sending an email after their phone call and Mr Shamaji should respond to it as to whether he wishes to attend his DC hearing or not.*

8. No response had been received from Mr Shamaji to the email sent by the Hearings Officer on 01 May 2025.
9. The Committee was satisfied that Mr Shamaji was aware of today's hearing but had chosen not to respond, not to provide any reason for his absence and had voluntarily decided not to participate. In addition, the Committee noted that Mr Shamaji had not sought an adjournment. The Committee considered that adjourning of their own volition would serve no purpose as, given the circumstances of his non-attendance, it was highly unlikely that Mr Shamaji would choose to participate in a future hearing.
10. The Committee considered that the issues in the case were serious and had been outstanding since early 2022 meaning that there was a strong public interest avoiding further delay to concluding the regulatory proceedings.
11. The Committee considered that a fair hearing could take place in Mr Shamaji's absence and that it could take into account the written explanation he had provided in determining whether ACCA had established their case.
12. In short, the Committee was satisfied that Mr Shamaji had chosen not to participate and had voluntarily waived his right to attend the hearing. It determined that it would be appropriate to proceed in Mr Shamaji's absence and that it should exercise its discretionary power at regulation 10(7) of the Regulations.

## **ALLEGATIONS**

13. The Committee considered the following allegations:

Mr Mohammed Shamaji, an ACCA student:

1. On 06 February 2022, during a remotely invigilated MA - Management Accounting examination ("the Exam"):
  - a. Whispered or spoke out loud during the Exam and communicated or attempted to communicate with a person other than the remote invigilator(s) or proctor(s), contrary to Examination Regulation 16.

- b. Permitted another person in the room in which he was sitting the Exam, contrary to Examination Regulation 20.
- 2. By reason of his conduct, Mr Shamaji 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.
- 14. The Committee considered the following:
  - a. Committee bundle with page numbers 1-66,
  - b. Video recording of the exam with a duration of 54:41 minutes.

#### **BRIEF BACKGROUND**

- 15. Mr Shamaji registered as a student on 01 October 2021.
- 16. On 06 February 2022, Mr Shamaji sat the Management Accounting (MA) ('the exam'). The exam was online and was remotely proctored/invigilated.
- 17. ACCA's terms and conditions for sitting remote exams included an information sheet containing ACCA's Examination Regulations and Guidelines and the CBE announcements. In summary, the Examination Regulations include the following prohibitions:
  - a. *Regulation 16* – no whispering or speaking out loud during the exam or communicating or attempting to communicate with any person other than remote invigilator(s) or proctor(s), and
  - b. *Regulation 20* – no one other than the candidate permitted in the exam room.

18. The prohibitions set out in Examination Regulations 16 and 20 operated from the time the student logged onto the remote proctoring platform until 5 minutes after the time that the exam was submitted or terminated.
19. The remote exam intervention specialist terminated the exam early as whispering between two individuals could be heard. Following the submission of an incident report, which identified the concerns about Mr Shamaji's conduct, ACCA initiated an investigation.
20. On 13 February 2022, ACCA emailed Mr Shamaji with an extract from the incident report.
21. On 16 February 2022, Mr Shamaji responded. He stated that the *second person was his 12-year-old sister. He had borrowed his sister's table and she entered the room to take her books.*
22. On 28 March 2022, ACCA emailed Mr Shamaji to seek clarification. On 29 March 2022, Mr Shamaji responded that his sister was in the room for about 15-20 minutes around 20-25 minutes after the exam had started as she was asking for different books.
23. On 01 August 2022, ACCA sent the video footage of the exam to Mr Shamaji and asked for his comments. Following a chaser email on 12 August 2022, the same day Mr Shamaji replied that the person was his sister and that he, '*has an habit of talking loud the answer before writing it ...*'. He stated that the whisper was the result of visual and audio time lag owing to a poor/slow internet connection. A further response was sent from Mr Shamaji on 12 August in which he apologised and asked for an opportunity to re-sit the exam.
24. Mr Shamaji did not provide any response or observations for the Assessor. On 15 November 2022, ACCA informed Mr Shamaji that the Assessor had referred the matter to a Disciplinary Committee hearing and he was asked to complete the Case Management Form. Mr Shamaji has never returned a completed Form but between 12 May 2023 and 29 July 2024, he sent the same email to ACCA on 14 occasions. On 23 January 2023, Mr Shamaji emailed ACCA and stated:

*... I have realised my mistake... please grant me one more chance...*

## **ACCA's SUBMISSIONS**

25. ACCA submitted that there was no dispute that a second person was in the room during the exam and that:
- a. Mr Shamaji failed to ensure that he was alone during the exam,
  - b. Mr Shamaji communicated with the second person during the exam,
  - c. The second person communicated with Mr Shamaji and provided him with assistance in the exam - on at least six occasions, the whispering of a second voice is heard off screen,
  - d. There was no discussion about books,
  - e. The voices from the video are two distinctly different voices rather than any time lag owing to poor/ slow internet connection.
26. ACCA submitted that the exam video evidence showed the following:
- a. At around 36:17 - 'batch costing' is heard by a second voice off-screen. Mr Shamaji's mouth did not move.
  - b. At around 36:35 - a second voice is heard off-screen. Mr Shamaji's mouth did not move.
  - c. At around 37:08 - '3 600 900' is heard by a second voice off screen, Mr Shamaji's mouth did not move. Mr Shamaji repeated: '960' and second voice off screen confirmed '960' and then Mr Shamaji nodded.
  - d. At around 37:32 - a second voice off screen can be heard, again Mr Shamaji's mouth did not move.
  - e. At around 39:40 - whispering could be heard then, when a ping notification from the remote invigilator is received, Mr Shamaji looked to his right and was asked to conduct a room pan, which he does at head height.
  - f. At around 54:30 – when the exam is terminated, Mr Shamaji got up from his desk and could be heard talking to a second person.

27. ACCA argued that Mr Shamaji was guilty of misconduct.

### **MR SHAMAJI's SUBMISSIONS**

28. As set out above, in emails to ACCA during the investigative process, Mr Shamaji asserted:
- a. His sister entered the room in which he was taking the exam,
  - b. His sister was looking for some books,
  - c. The whispering heard was not a second person giving Mr Shamaji answers to the exam but the result of visual and audio lag and poor/ slow internet connection.

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

29. The Committee found allegation 1(a) proved. The Committee was satisfied that the video evidence, and the incident report submitted by the Proctor, showed that Mr Shamaji engaging in conduct that was contrary to Regulation 16 of the Examination Regulations and that he was in breach of this provision.
30. The Committee considered that there was clear evidence from the video recording of the exam of Mr Shamaji whispering out loud on several occasions and communicating with a second person. The second person is clearly heard on the video at regular intervals offering what appeared to be relevant to answers to questions in the exam. This voice is male, and the Committee rejected Mr Shamaji's evidence that the second person in the room was his 12-year-old sister. It did not find this explanation as credible. The voice was clearly not that of a pre-teen age girl; it was a male voice, and the conversation was not about books but answers to the questions on the exam. Further the Committee rejected Mr Shamaji's submission that the voice was his own and he experienced a connectivity issue. The Committee viewed the video and determined that there was no evidence of buffering; the voice was heard even though Mr Shamaji's mouth never moved and there was no distortion to the background noise which would have occurred had there been a problem with the Wi-Fi connection. Finally, immediately after the exam was terminated but

before the video recording was stopped, Mr Shamaji is clearly shown as moving from his chair and across the room whilst telling an individual in the room that the exam had been terminated. In this regard, the Committee identified that Regulation 16 of the Examination Regulations until 5 minutes after the time that the exam was submitted or terminated. The Committee was satisfied that Mr Shamaji was communicating with someone other than the Proctor throughout the exam and immediately following its termination.

31. The Committee found allegation 1(b) proved. It is clear that Mr Shamaji was not alone in the room he was taking the exam. The video showed that Mr Shamaji was not only aware that another individual was in the exam room but that he was regularly communicating with this individual about the exam. The individual was not visible on the video but was heard to be present during the exam and immediately following its termination. The Committee was satisfied that Mr Shamaji had permitted this individual into the exam room and that he was prohibited from doing so. The Committee was satisfied that Mr Shamaji had acted in breach of Examination Regulation 20.
32. In relation to the allegation of misconduct at allegation 2(a), the Committee considered that in respect of both allegations 1(a) and (b), Mr Shamaji's conduct fell seriously short of the standards expected of a student member of the accountancy profession. Mr Shamaji's conduct was a deliberate and deplorable breach of the Exam Regulations. The Committee considered that ACCA made students aware of the Exam Regulations and what was prohibited yet Mr Shamaji brought another individual into the room and communicated with that person regularly through the exam in which appeared to be an effort to gain assistance.
33. The Committee judged this conduct as unacceptable. It considered that Mr Shamaji's actions had the potential to undermine ACCA's exam system and qualifications. The Committee considered that the breaches brought discredit to the student and had the potential to detrimentally impact on the reputation of ACCA and the accountancy profession by placing the integrity of its exams and qualifications at risk. The Committee judged Mr Shamaji's conduct as clearly amounting to misconduct and therefore found allegation 2(a) proved.
34. Having found allegation 2(a) proved, the Committee did not go on to consider allegation 2(b), which was charged in the alternative.



## **SANCTIONS AND REASONS**

35. The Committee had regard to the Guidance for Disciplinary Sanctions ('the Guidance') and noted the submissions by the Case Presenter.
36. The Committee reviewed the mitigation in the case. It was advised that Mr Shamaji had no previous disciplinary or complaint history but, in the absence of any cooperation from the student, it did not consider that there was any further mitigation to be taken into account.
37. The Committee considered that making no order or imposing an admonishment or a reprimand would be insufficient. Permitting another individual to be present during a professional exam and communicating with that individual about the exam in what appeared to be an effort to gain assistance was not a minor breach of the Exam Regulations or of the expectations placed on Mr Shamaji as an individual seeking admission to the accountancy profession. It was evident that his actions were deliberate, pre-planned and had the potential to cause harm to the public had Mr Shamaji gained a pass in the exam without this being a demonstration of his own knowledge and understanding.
38. The Committee reviewed the Guidance in relation to a sanction of a severe reprimand. The Committee concluded that the key factors that might lead to a severe reprimand being sufficient to conclude the matter in the public interest were absent. There was no evidence that Mr Shamaji had any insight into the serious nature of his breaches; there was no evidence of any genuine remorse; there was no evidence of any remediation. The Committee had no basis on which it could be reassured that Mr Shamaji understood the wider consequences of the misconduct on the integrity of ACCA's examination system and the reputation of the profession, such that there would not be a risk of repetition.
39. The Committee considered that Mr Shamaji's misconduct demonstrated a disregard for the Exam Regulations as well as the behaviours expected of, and from, an ACCA student. The Committee concluded that the misconduct was fundamentally incompatible with being an accountant and remaining on the student register and the Committee, therefore, ordered that Mr Shamaji's name should be removed from the student register.

## **EFFECTIVE DATE OF ORDER**

40. The Committee ordered that the removal should have immediate effect in the interests of the public. It was concerned that without the order for removal having immediate effect, Mr Shamaji could continue to hold himself out as an ACCA student and could potentially sit ACCA's exams. This could create an ongoing risk to the integrity of ACCA's examination system, processes and content.

## **COSTS AND REASONS**

41. ACCA claimed costs in the sum of £6,176.26.
42. The Committee recognised that under regulation 15(1) of the Regulations, it could direct that Mr Shamaji pay such sum by way of costs to ACCA as it considered appropriate. It considered that it was appropriate to impose a cost order.
43. The Case Presenter identified that, given the hearing had not lasted the time scheduled, a reduction could be made to the estimate made for his and the Hearing Officer's time. The Committee considered that a reduction of costs was necessary to reflect the reduced hearing time and determined that an appropriate cost claim would be in the sum of £5,000.00. It considered that this sum reflected the amount reasonably incurred to investigate and consider the allegations against Mr Shamaji – all of which had been found proved.
44. The Committee applied the principle that the majority of those paying ACCA's fees should not be required to subsidise the minority who, through their own misconduct, have found themselves subject to disciplinary proceedings. It considered there was no reason for this to be disapplied: Mr Shamaji had been found guilty of misconduct and each of the factual allegations alleged by ACCA had been found proved.
45. Mr Shamaji had not provided any information about his financial position – he had not completed the statement of his means or provided any evidence about his financial position. As a consequence, the Committee was unable to draw any conclusions about his ability to pay and had no evidence on which it could decide whether any further reduction for costs should be made. In the

absence of any material about his financial circumstances, the Committee applied ACCA's guidance and inferred that Mr Shamaji was able to meet the costs as assessed by the Committee.

46. The Committee ordered that Mr Shamaji should pay costs in the sum of £5000.00.

**Maurice Cohen**  
**Chair**  
**02 May 2025**