

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Tesfa Derebe Dejene

Heard on: Tuesday, 07 October 2025

Location: Virtual hearing via Microsoft Teams

Committee: Mr Andrew Gell (Chair)

Ms Alison Sansome (Lay)

Ms Andrea White (Accountant)

Legal Adviser: Ms Jane Kilgannon

Persons present

and capacity: Mr Tesfa Derebe Dejene (ACCA Student Member)

Mr Ephrem Ergeti (Interpreter)

Ms Michelle Terry (ACCA Case Presenter)

Ms Aimee Murphy (Hearings Officer)

Allegations 1(a), 1(b), 2(a) and 3(a) found proved Summary:

Removal from the student register

INTRODUCTION

ACCA

+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- The Disciplinary Committee (the Committee) convened to consider the case of Mr Tesfa Derebe Dejene (Mr Dejene).
- Ms Michelle Terry (Ms Terry) represented the Association of Chartered Certified Accountants (ACCA). Mr Dejene attended the hearing and was not represented.
- 3. Mr Dejene was assisted by an interpreter (language: Amharic) throughout the hearing.
- 4. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
- In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants'
 Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing
 was conducted in public.
- 6. The hearing was conducted remotely through Microsoft Teams.
- 7. The Committee had considered in advance the following documents:
 - a. a Hearing bundle (pages 1 to 79);
 - b. a Tabled Additionals bundle (pages 1 to 7); and
 - c. a Service bundle relating to today's hearing (pages 1 to 20).

PRELIMINARY MATTERS

8. At the outset of the hearing Mr Dejene made an application that the hearing be held in private. He said that there was no special reason for his application, but that he would prefer for the hearing to be held in private. Ms Terry confirmed that ACCA opposed this application on the basis that there was no good reason

for the Committee to depart from the usual approach that hearings of the ACCA Disciplinary Committee are held in public.

- 9. The Committee accepted the advice of the Legal Adviser, referring to the Committee's discretion under Regulation 11 of the Regulations to hold some or all of the hearing in private where satisfied that the particular circumstances of the case outweigh the public interest in holding the hearing in public. The Committee was also referred to the relevant part of the ACCA Guidance document 'Guidance for Disciplinary Committee hearings'.
- 10. The Committee refused Mr Dejene's application. Mr Dejene had put forward no particular reason for holding the hearing in private, other than his own preference. The Committee considered that was not enough to outweigh the public interest in holding the hearing in public.

BACKGROUND

- 11. Mr Dejene became a student member of ACCA on 28 February 2024.
- 12. On 04 December 2024 Mr Dejene attended Gobeze exam centre in Addis Ababa, Ethiopia, to sit an ACCA Performance Management (PM) examination (exam). The exam had a start time of 9am and was scheduled to last 3 hours.
- 13. ACCA received an 'SCRS 1B' form completed by the exam invigilators stating that at approximately 10:25am a piece of paper was found on the table where Mr Dejene was sitting the exam, "in between the working papers provided". The invigilators could not say whether the piece of paper had been used by Mr Dejene or not. They explained that the paper was confiscated and Mr Dejene was permitted to continue with his exam. One invigilator stated "The student tried to hide the item initially but cooperated when the invigilator picked it up from the table".
- 14. The piece of paper contained detailed handwritten notes.

- 15. Later on the same day, Mr Dejene completed an SCRS 2B form. He confirmed that he was present in the examination room when the supervisor's announcements were made and that he had read the reverse of the examination attendance docket and the Examination Regulations. He admitted to being in possession of "unauthorised materials" whilst in the exam, but denied that they were relevant to the syllabus. He stated that he did not use the materials in the exam and that he had not intended to use the materials in the exam.
- 16. On 23 December 2024 an Examiner completed an 'Irregular Script' form for ACCA in relation to the incident. They stated that the material in the notes was relevant to the syllabus being examined and to this particular exam. However, they stated that it was impossible to tell whether the notes had been used by Mr Dejene during the exam as there was no witness to him using them during the exam.
- 17. On 22 January 2025 Mr Dejene sent an email to ACCA stating:
 - "[...] I would like to clarify that I did not intentionally use any paper in the exam hall; the paper was solely for my preparation before the exam. I hope you can understand my situation. [...]".
- 18. On 20 March 2025 ACCA asked Mr Dejene to provide additional comments on why he was in possession of the 'unauthorised materials' during the exam.
- 19. On 08 April 2025 Mr Dejene responded to ACCA stating:
 - "[...] The matter concerns the unauthorized material found in my possession during the PM exam on December 04, 2024. I would like to respectfully explain that the paper in question was not intended for use during the examination. It contained personal study notes I had prepared in advance. While reviewing these notes on my way to the exam venue, I unintentionally left the paper in my pocket.

When the exam began, I realized the paper was still with me. However, I did not refer to or use it at any point during the examination. Upon being asked about it by the invigilator, I explained that it was a study note that I had forgotten to remove. She acknowledged my explanation, and I continued with the exam. [...]

This was an honest and unintentional mistake, with no intention to gain an unfair advantage. I fully understand the seriousness of the situation and assure you that it was purely an oversight on my part.

I would like to emphasize with complete honesty that I did not use the note during the exam, nor did it influence my performance in any way. Academic integrity is something I take very seriously, and I deeply regret the oversight that led to this situation. [...]"

20. On 21 May 2025 Mr Dejene sent a further email to ACCA stating:

"[...] I sincerely acknowledge that I was in possession of handwritten study notes during the Performance Management (PM) exam held on 4 December 2024. I deeply regret this oversight and would like to emphasize that it was an honest and unintentional mistake.

The notes in question were materials I had prepared to study on my way to the exam centre. Unfortunately, I mistakenly left them in my pocket and only realized they were still with me after the exam had begun. I did not refer to or use the notes at any point during the examination. Once asked by the invigilator, I cooperated fully and explained the situation.

I fully understand the seriousness of ACCA's exam regulations and the importance of maintaining academic integrity. I assure you that there was absolutely no intention to gain an unfair advantage. I take my ACCA journey very seriously and am committed to upholding the ethical and professional standards of the Association.

This incident has been a valuable and humbling lesson for me. I am deeply sorry for the concern it has caused and respectfully ask for your understanding. I am still at the beginning of ACCA studies and remain fully committee to learning and progressing with honesty and integrity [...]".

 On 16 June 2025 Mr Dejene completed and signed an ACCA Case Management Form. Mr Dejene denied the possession of unauthorised materials to gain an unfair advantage, or that the conduct was dishonest or lacking in integrity. He provided the following statement:

"I did not use or attempt to use any unauthorised material during my exam. The material was unintentionally left in my possession, and I did not refer to it or intend to gain any unfair advantage. I understand the seriousness of ACCA's exam rules, and I have always respected them. I respectfully deny any dishonesty or misconduct, and I am committed to upholding ACCA's values of integrity and professionalism".

Mr Dejene denied that his conduct amounted to misconduct or rendered him liable to disciplinary action. He provided the following statement:

"I did not act dishonestly or with intent to cheat. My conduct was not meant to break exam rules, and there was no attempt to use the material during the exam. I have always tried to act with integrity as an ACCA student, and I believe this situation was a misunderstanding, not misconduct".

- 22. Mr Dejene provided a character reference from a Person A, [REDACTED] dated 17 June 2025.
- 23. On 04 September 2025, Mr Dejene provided a written Statement of Defence as follows:

"[...]

1. Allegation of Possession of Unauthorized Material

It is correct that a paper was found in my possession. However, the situation occurred unintentionally:

 The notes were accidentally left in my pocket after I used them while travelling. I completely forgot they were still with me when I entered the exam hall.

- During the exam, I removed the paper from my pocket and placed it openly on my desk, without realizing it contained relevant notes. I had no intention to hide it.
- At no point did I use, or attempt to use, the notes to gain any advantage.
 My answers came solely from my preparation and knowledge.
- I only fully realized that the paper contained exam-related notes after the invigilator approached me. I immediately cooperated, handed over the paper without hesitation, and signed the form as instructed. This shows that I was open, cooperative, and acted without dishonesty.

2. Allegation of Dishonesty or Misconduct

I strongly deny this allegation.

- I did not act dishonestly, nor did I intend to cheat.
- The presence of the paper was a genuine mistake, not an attempt to gain an unfair advantage.
- I studied properly for this exam and relied on my own preparation. I fully respect the seriousness of ACCA's rules and would never risk my professional future through dishonest behavior. This was an honest mistake, not misconduct.

3. My Response During the Incident

When the paper was discovered:

- I was shocked, stressed, and anxious, but I fully cooperated with the invigilator at all times.
- The stress affected my performance in the remaining part of the exam, but I continued in good faith.
- I never attempted to conceal anything, and I followed every instruction given.

4. Personal Record and Integrity

- I have never had any previous disciplinary issue with ACCA.
- I have always respected ACCA's values, rules, and the principle of integrity.
- My commitment is to qualify as a professional accountant with honesty and responsibility.

5. Language and Communication

English is not my first language, and sometimes it is difficult for me to explain

my situation clearly under pressure. This is why I requested an Amharic interpreter for the hearing. I want to ensure that the Committee fully understands my explanation and that no misunderstanding arises because of language.

6. Conclusion

I respectfully ask the Committee to recognize:

- This was a genuine mistake, not an act of dishonesty.
- I did not use or attempt to use unauthorized material.
- I cooperated fully with the invigilator and respected the exam process. I
 remain committed to ACCA's values of professionalism and integrity and
 assure the Committee that I take this matter very seriously."

ALLEGATIONS

Mr Tesfa Derebe Dejene a student of the Association of Chartered Certified Accountants ('ACCA'):

- 1. During a centre-based ACCA Performance Management (PM) exam taken on the 04 December 2024:
 - a. Was in possession of unauthorised material, namely written notes relevant to the exam (the 'Unauthorised Material'), contrary to Examination Regulation 4; and/or:
 - Used, or attempted to use, the Unauthorised Material to gain an unfair advantage in the exam contrary to Examination Regulation
 4.
- 2. Any or all of the conduct described in Allegation 1 was:
 - a. Dishonest, in that Mr Tesfa Derebe Dejene intended to gain an unfair advantage in his exam attempt; or in the alternative:
 - b. Demonstrates a failure to act with integrity.

- 3. By reason of any or all of his conduct, Mr Dejene is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
 - b. Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegation 1(a) and/or 1(b) only.

DECISION ON ALLEGATIONS AND REASONS

Admissions

- 24. Mr Dejene admitted Allegation 1(a) and so, pursuant to Regulation 12(3)(c) of the Regulations, the Chair announced that Allegation 1(a) had been found proved.
- 25. There were no other formal admissions and so ACCA was required to prove the remainder of the allegations.

Evidence and submissions of ACCA

- 26. Ms Terry took the Committee through the documentary evidence relied upon by ACCA.
- 27. In relation to Allegation 1(b), Ms Terry submitted that pursuant to Examination Regulation 6 the burden was on Mr Dejene to prove that he did not have an intent to use the unauthorised materials to gain an unfair advantage. She stated that Mr Dejene had taken relevant materials into the exam, they were found on his desk concealed within the exam centre papers, that he initially tried to hide the materials from the invigilators, and that he had the materials with him for the first half of the three-hour exam. She submitted that if Mr Dejene had found the materials in his pocket, as he says he did, and that he had no intent to use the materials to gain an unfair advantage, one would have expected him to either leave the materials in his pocket or to alert the invigilator to his mistake

and ask that the materials be placed with his personal belongings outside of the exam room. As neither of those things happened, Ms Terry submitted that the most likely explanation for Mr Dejene's conduct is that Mr Dejene intended to use the unauthorised materials to gain an unfair advantage in the exam.

- 28. In relation to Allegation 2(a), Ms Terry submitted that Mr Dejene's conduct was dishonest because it amounted to an attempt to cheat. In the alternative, in relation to Allegation 2(b), Ms Terry submitted that Mr Dejene's conduct amounted to a failure to act with integrity.
- 29. In relation to Allegation 3(a), Ms Terry submitted that Mr Dejene's conduct was serious and had brought discredit to Mr Dejene, ACCA and the accountancy profession. As such, she submitted that it had amounted to serious professional misconduct. In the alternative, in relation to Allegation 3(b), Ms Terry submitted that Mr Dejene's conduct at allegation 1 rendered him liable to disciplinary action.

Evidence and submissions of Mr Dejene

- 30. Mr Dejene had provided the written representations set out above. Mr Dejene also gave evidence and made oral submissions. In summary, he stated:
 - a. He used the handwritten notes on the piece of paper to revise whilst travelling to the exam;
 - b. He had placed the piece of paper into the back pocket of his trousers and forgot that it was there;
 - As he was sat during the exam, after about an hour or so, he realised that the piece of paper was in his pocket because it was uncomfortable to sit on;
 - d. He removed the paper from his pocket and placed it on his table, next to his passport;

- e. He was not aware that the handwritten notes on the piece of paper related to the content of the exam:
- f. He did not use the notes on the piece of paper during the exam, and he did not have any intention to use them;
- g. About 5-10 minutes after he placed the piece of paper on the desk, the invigilator found it and took it away.
- 31. When asked why he did not tell the invigilator as soon as he realised that he was in possession of the unauthorised materials, Mr Dejene stated that he didn't realise that the note related to the exam and that he was under immense stress, completely focused on the exam itself.
- 32. Mr Dejene submitted that he had no intention to gain an unfair advantage in the exam, and that his conduct was an oversight, an honest mistake.
- 33. Mr Dejene added that he understands the seriousness of his mistake, and that he has learned a great lesson.

Decisions and reasons of the Committee

34. The Committee considered all of the evidence before it, and the submissions of Ms Terry and Mr Dejene. The Committee accepted the advice of the Legal Adviser, which included reference to the applicable burden and standard of proof, and the interpretation of the terms dishonesty, a failure to act with integrity, and misconduct.

Allegation 1(b) – Proved

35. In relation to Allegation 1(b), the Committee noted that Exam Regulation 6(a) provided that: "If you breach exam regulation 4 [...] and the 'unauthorised materials' are relevant to the syllabus being examined; it will be assumed that you [...] intended to use them to gain an unfair advantage for you, or others, in the exam and/or a future exam. In any subsequent disciplinary proceedings,

you will have to prove that you [...] did not intend to use the 'unauthorised materials' to gain an unfair advantage for you, or others, in the exam and/or a future exam".

- The Committee was satisfied that Mr Dejene, by his own admission to 36. Allegation 1(a), had breached Exam Regulation 4. The Committee was also satisfied that the 'unauthorised materials', the A5 piece of paper containing Mr Dejene's handwritten notes, was relevant to the syllabus being examined. The Committee noted that Mr Dejene had given conflicting accounts as to whether the note contained information relevant to the exam – on the one hand, denying that he knew that the note contained relevant notes, and on the other hand, stating that he had used the note to revise on his way to the exam. The Committee accepted and preferred the unequivocal evidence of the Examiner who stated that the handwritten notes were relevant to the syllabus being examined. The Committee was satisfied that the Examiner was an independent third party, with no interest in the outcome of Mr Dejene's case, and that their assessment of the note in question had taken place relatively soon after the exam itself. Taking those matters into account, the Committee noted that Examination Regulation 6 therefore required it to assume Mr Dejene had an intention to use the unauthorised materials to gain an unfair advantage in the exam unless he proved that he did not have such an intent.
- 37. The Committee noted that Mr Dejene had consistently denied this allegation, stating that it was never his intent to use the unauthorised materials to gain an unfair advantage in the exam. The Committee also noted that the invigilators had specifically stated that they had not seen Mr Dejene use or attempt to use the unauthorised materials during the examination.
- 38. The Committee considered, however, that there was substantial evidence that made it more likely than not that Mr Dejene did have an intent to use the unauthorised materials to gain an unfair advantage in the exam.
- 39. The Committee found Mr Dejene's explanation as to why he removed the piece of paper from his trouser pocket during the exam because it felt uncomfortable to be improbable. The piece of paper was very small A5 size

- and, on Mr Dejene's own account, he did not notice its presence in his pocket until he had been sat on it for over an hour.
- 40. The Committee noted the disparity between the invigilators' account that the piece of paper had been found on Mr Dejene's desk in between papers provided by the exam centre and that Mr Dejene had initially tried to hide it, with Mr Dejene's account that he had placed the piece of paper on his desk next to his passport and in full view of everyone. The Committee preferred the account of the invigilators because it was provided by an independent third party with no interest in the outcome of Mr Dejene's case, it was a consistent account provided by two separate invigilators, and because the account had been provided in writing on the day itself so its quality was not affected by any diminution of memory as time has passed since the exam.
- 41. Taking all of these matters into account, the Committee concluded that Mr Dejene had failed to prove that he did not have an intention to use the unauthorised materials to gain an unfair advantage in the exam.
- 42. Accordingly, the Committee found Allegation 1(b) proved.

Allegation 2(a) - Proved

- 43. In relation to Allegation 2(a), the Committee applied the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
- 44. Applying the first stage of the test, the Committee had regard to Mr Dejene's previous good character and considered that it made it less likely that he would have had a dishonest state of mind or been untruthful about the relevant events. The Committee also had regard to the positive character testimonial provided, which was recent and provided with full knowledge of the allegations against Mr Dejene.
- 45. However, bearing in mind its finding above, that Mr Dejene had an intention to use the unauthorised materials to gain an unfair advantage in the exam, the

Committee considered that Mr Dejene's subjective state of mind at the relevant time was that he knew that he was not permitted to use unauthorised materials during the exam, but he nevertheless had an intent to do so. Moreover, he had deliberately taken active steps to put himself in a position to be able to act on that intent, by taking unauthorised materials into the exam and placing them on his desk, concealed between other papers.

- 46. Applying the second stage of the test, the Committee considered that Mr Dejene's conduct would be viewed by ordinary decent members of the public to be dishonest by objective standards because it amounted to an attempt to put himself in a position to be able to cheat in a professional exam.
- 47. Accordingly, the Committee found Allegation 2(a) proved.
- 48. Given its findings in relation to Allegation 2(a), it was not necessary for the Committee to consider the alternative matter set out at Allegation 2(b).

Allegation 3(a) - Proved

- 49. In relation to Allegation 3(a), the Committee considered the seriousness of Mr Dejene's conduct set out at Allegations 1(a), 1(b), and 2(a). The Committee found that Mr Dejene's conduct was not only a breach of ACCA's Examination Regulations but also departed significantly from what was proper in the circumstances and brought discredit to Mr Dejene, ACCA and the accountancy profession. The conduct risked the academic integrity of the exam and therefore risked undermining proper professional standards and public confidence in ACCA and its qualifications.
- 50. The Committee noted that Mr Dejene's conduct amounted to a dishonest attempt to gain an unfair advantage in a professional exam. As such, the Committee found it to be conduct that fell far below the standards expected of a student member of ACCA, and conduct that fellow members and student members of ACCA would find deplorable.

- 51. Taking all of the matters set out at Allegations 1(a), 1(b), and 2(a) together, the Committee considered Mr Dejene's conduct to have been so serious as to have amounted to misconduct.
- 52. Accordingly, the Committee found Allegation 3(a) proved.
- 53. Given the Committee's finding in relation to Allegation 3(a), it was not necessary for it to consider the alternative matter set out at Allegation 3(b).

SANCTION AND REASONS

- 54. In reaching its decision on sanction, the Committee took into account the evidence that it had already heard, its earlier findings and the further submissions made by Ms Terry and Mr Dejene.
- 55. Mr Dejene had not provided any written submissions specifically in relation to the sanction stage of proceedings. Mr Dejene made oral submissions, stating that he was very sorry for what had happened, that he had learned a lesson, and that he had sacrificed a great deal to be able to begin his ACCA studies. He re-iterated that the conduct had been an honest mistake and expressed a wish to be able to continue with his ACCA studies. Given that context, Mr Dejene submitted that taking no further action or imposing a reprimand would be an appropriate course of action for the Committee.
- 56. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(4) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Mr Dejene, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.
- 57. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.

- 58. The Committee considered the following matters to be aggravating features of the case:
 - a. The conduct was deliberate, pre-meditated and motivated by a desire for personal gain;
 - b. The conduct undermined the academic integrity of the exam;
 - c. The conduct created a risk of harm to the reputation of ACCA and the accountancy profession;
 - d. There was a lack of insight into the impact of the misconduct on public confidence in ACCA and the profession of accountancy.
- 59. The Committee considered the following matters to be mitigating features of the case:
 - a. The misconduct appeared to be a single, isolated incident.
 - b. The absence of any previous regulatory findings against Mr Dejene; and
 - c. Mr Dejene had expressed remorse for his "mistake".
- 60. One character testimonial was presented for the consideration of the Committee. It was provided by Person A. It was recent, dated 17 June 2025, and the referee appeared to be fully informed as to the ACCA allegations against Mr Dejene. The reference was positive, stating that they know Mr Dejene to be a "person of integrity" with a "positive track record and commitment to the profession".
- 61. The Committee noted that Section E2 of the 'Guidance for Disciplinary Sanctions' document indicated that:
 - a. Dishonesty, even when it does not result in direct harm and/or loss undermines trust and confidence in the profession.

- b. The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings; and
- c. The Committee should bear these factors in mind when considering whether any mitigation presented by the student member is so remarkable or exceptional that it warrants anything other than removal from the student register.
- 62. The Committee also noted Section F of the 'Guidance for Disciplinary Sanctions' document, which categorised "Deceiving/misleading ACCA/statutory regulator" as "Very serious" conduct.
- 63. The Committee considered the available sanctions in increasing order of severity.
- 64. The Committee first considered whether to take no further action, but considered that such an approach was not appropriate given the seriousness of the misconduct.
- 65. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because the nature of the conduct was serious, the conduct was deliberate, there was insufficient evidence of insight and so there was a risk of repetition of the misconduct which put the public at risk of harm. The Committee therefore considered that these three sanctions would be insufficient to mark the seriousness of the misconduct, and to provide adequate protection of the public and to address the wider public interest.
- 66. The Committee considered that removal from the student register was the appropriate and proportionate sanction in this case because Mr Dejene's conduct:

- a. Was a serious departure from professional standards;
- b. Included dishonesty;
- c. Demonstrated a lack of insight into the seriousness of the conduct and the consequences thereof;
- Had the potential to have an adverse impact on members of the public if trust was undermined in ACCA qualifications and the profession of accountancy; and
- e. Was fundamentally incompatible with being a student member of ACCA.
- 67. The Committee did not consider that there were any mitigating features in the case that were remarkable or exceptional so as to warrant anything other than removal from the student register.
- 68. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Dejene in terms of his reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.
- 69. Accordingly, the Committee decided to remove Mr Dejene from the student register.
- 70. The Committee did not deem it necessary to impose a specified period before which Mr Dejene could make an application for re-admission as a student member.

COSTS AND REASONS

- 71. Ms Terry made an application for Mr Dejene to make a contribution to the costs of ACCA. Ms Terry applied for costs totalling £7,880.50. The Committee was provided with a Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. Ms Terry submitted that the costs claimed were appropriate and reasonable. She also drew the Committee's attention to the fact that some elements included in the schedule were based on a full-day time estimate for today's hearing, whereas the hearing may, in fact, take slightly less than a day.
- 72. Mr Dejene provided the Committee with a Statement of Financial Position with supporting evidence. He also made oral submissions stating that he would be unable to pay any costs award made against him.
- 73. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Cost Orders'.
- 74. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. Having reviewed the schedule, the Committee considered that the costs claimed appeared to have been reasonably and proportionately incurred.
- 75. In light of the fact that the hearing today had taken less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
- 76. Given the information provided in relation to Mr Dejene's financial and personal circumstances, the Committee considered it to be appropriate to reduce the costs payable by Mr Dejene to zero, on the grounds of his inability to pay. The Committee noted Mr Dejene's evidence as to his very limited financial means, and that ACCA had not sought to challenge that position. With reference to that context, the Committee concluded that any award of costs against Mr Dejene was likely to cause him severe financial hardship.

77. Taking all of the circumstances into account, the Committee decided that Mr Dejene should not be ordered to make a contribution to the costs of ACCA.

ORDER

- 78. The Committee made the following order:
 - a. Mr Dejene shall be removed from the student register.

EFFECTIVE DATE OF ORDER

79. In accordance with Regulation 20(1)(b) of the Regulations, the Committee decided that, in the interests of the public, the order shall take effect immediately.

Mr Andrew Gell Chair 7 October 2025