Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Ms Fatin Nadhilah Alias**
Heard on:	**Thursday, 06 August 2026**
Location:	**Remotely via Microsoft Teams**
Committee:	**Ms Colette Lang (Chair)** **Mr Martin Ellis (Accountant)** **Mr Geoff Baines (Lay)**
Legal Adviser:	**Elliott Kenton**
Persons present and capacity:	**Ms Joanna La Roche (Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)**
Summary	**Removal from student register**
Costs:	**£500.00**

INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA (the “Committee”) convened to consider a report concerning Ms Fatin Nadhilah Alias (“Ms Alias”).

2. The Committee had before it a Report and Bundle of documents (36 pages) a Disciplinary Committee Case Management Form (14 pages) and a Service Bundle (22 pages).

3. The Committee invited representations from Ms La Roche in relation to determining whether part of the hearing should be held in private. This was due to some brief submissions Ms Alias outlined in correspondence. Ms La Roche submitted to the Committee that the principle of open justice should be followed and reminded the Committee that the general position was for hearings of this nature to be held in public. Ms La Roche stated that she was not intending to make submissions in relation to any matters which were private in nature.

4. The Committee accepted the advice of the Legal Adviser.

5. The Committee determined that the hearing will be held in public, but the position would be kept under review if any private matters were raised.

PROCEEDING IN ABSENCE

6. Ms Alias did not attend the hearing and was not represented.

7. Notice of today's hearing was sent by email to Ms Alias on 06 July 2026. Service was to her registered email address, and the Committee was provided with a delivery receipt.

8. Ms Alias engaged in correspondence with ACCA from 23 July 2026 up until 06 August 2026, the date of the hearing. In her correspondence of 06 August 2026, Ms Alias said "*Regarding today's hearing, I decided to not join the hearing and would like the hearing to proceed without me"*

9. The Committee was satisfied that the requirements of regulations 10(1) and 22(5) of the of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.

10. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Ms Alias. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.

11. The Committee was satisfied that Ms Alias was aware of the hearing and noted in particular that she had not made any application for an adjournment. They had regard to her correspondence on 06 August 2026 where she confirmed that she will not attend the hearing and the Committee could proceed in her absence. In those circumstances, there was no reason for concluding she would attend on a further occasion if the hearing was adjourned, and accordingly there would be no benefit in doing so. Given the need to progress this matter expeditiously, the Committee was satisfied it was in the interests of justice to proceed in the absence of Ms Alias.

ALLEGATIONS

12. The allegations faced by Ms Alias were as follows:

Ms Fatin Nadhilah Alias, a student of the Association of Chartered Certified Accountants (‘ACCA’):

1. During a centre-based TX exam taken on the 03 September 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:

   (b) Used, or attempted to use, the Unauthorised Material to gain an unfair advantage to the exam contrary to Examination Regulation 4.

2. Any or all of the conduct described in Allegation 1 was:

   (a) Dishonest, in that Ms Fatin Nadhilah Alias intended to gain an unfair advantage in her exam attempt; or in the alternative;

   (b) Demonstrates a failure to act with integrity.

3. By reason of her conduct, Ms Fatin Nadhilah Alias 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.

BACKGROUND

13. Ms Alias first registered as an ACCA student on 19 July 2018.

14. Ms Alias attended Exam Centre A on 03 September 2024 in order to sit the TX examination. The exam commenced at 9am and was due to last for 3 hours.

15. The exam invigilators, Person A and Person B stated in their SCRS 1B forms completed on the day of the exam that the student was found holding an A4 piece of paper with notes written on both sides of it, approximately 10 minutes before the end of the exam. They added that the Unauthorised Material was taken from the student, she was allowed to continue her exam and told that ACCA would be informed of this incident.

16. On the day of the examination, the candidate completed the SCRS 2B form and admitted that she was in possession of unauthorised material during the exam. She maintained that she did not try to use the Unauthorised Material and had simply forgotten it in her pocket, only realising it during the exam.

17. The Unauthorised Material consisted of an A4 piece of paper with written contents on it. In the Examiner's irregular script report, the Examiner, Person C confirmed that the material was relevant to the syllabus and this examination. They concluded that Ms Alias was likely to have used the material.

18. Ms Alias has stated the following in response to enquiries from ACCA's Investigation Department:

On 03/09/2024, I'm taking the exam in [Exam Centre A]*. I arrived at the centre around 1-1.5 hours before the exam started. While waiting to be called up, I reviewed and revisited the subject using my phone and my written note. Then, I immediately entered the room when it's time. There were only 2 people including myself that took the exam at that centre on that session.*

In my last 15 minutes of the exam, I already completed answering all the questions and just reviewed it for the last time. At that time, I realised there was something in my pocket and without much thoughts, taking it out. Then only I realised it was my note that I read outside the room earlier. So, I want to put it back into my pocket and at that time the invigilator saw it and take it from me.

I promised that I did not have any intention to use it during my exam or having it on purpose. I completely forgot to keep that notes inside my bag when I was being called up to enter the room and mistakenly put it in my pocket. I'm sure that if I used that note during my exam, the invigilator can find out about it from the very beginning during the early hours after the exam begin as there were only 2 people taking exam at that centre and the invigilators always did their round during the exam.

Lastly, I would like to reassure you again that, I completely did not have any intention to having that note and using that note during my exam. Besides when I realised about the note, it was already in the last few minutes of my exam and I already completed answering all the questions. That can support my justification that I did not used that note during my exam or having the intention to use it. [sic]."

DECISION ON FACTS/ALLEGATION(S) AND REASONS

19. The Committee considered the documents before it, the submissions of Ms La Roche on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

<u>Allegation 1</u>

20. The Committee considered whether Ms Alias possessed Unauthorised Materials during the course of her examination. They determined that there was clear contemporaneous evidence available in this case that Ms Alias had handwritten notes that had been taken into her examination. The Committee had a copy of these notes within the bundle of documents, and they appeared relevant to the examination in question. Ms Alias had made submissions in

correspondence that these notes were in her possession. Therefore Allegation 1(a) was proven.

21. The Committee next considered whether Ms Alias used or attempted to use the Unauthorised Material to gain an unfair advantage. The Committee considered that there was clear contemporaneous evidence in the form of a SCRS 1B – form signed by the invigilators that Ms Alias had "*peeped on notes below the draft working paper*." The irregular script examiner had also concluded that it was likely that Ms Alias had used the Unauthorised Material in the exam. The Committee were not persuaded by Ms Alias' explanation that she discovered the notes in the examination room, and this appeared directly to contradict the invigilators evidence. The Committee found Allegation 1(b) proven.

<u>Allegation 2</u>

22. In relation to Allegation 2(a), the Committee first considered the state of Ms Alias's mind and concluded that her actions were deliberate. The Committee considered there was a clear motivation for Ms Alias to use her handwritten notes to obtain an unfair advantage in the examination room. She was observed by the invigilators as acting strangely in the examination room, and peeping at her notes. The Committee considered Ms Alias was aware that she was being dishonest.

23. The Committee considered that when applying the objective test for dishonesty, the ordinary decent person would consider Ms Alias's actions to be dishonest with the purpose of gaining an unfair advantage for her. Therefore, the Committee found Allegation 2(a) proved.

24. As Allegation 2(b) was brought in the alternative, the Committee disregarded this Allegation in light of their finding in connection with Allegation 2(a).

<u>Allegation 3</u>

25. The Committee next considered whether the facts proven would constitute misconduct. The Committee determined that the allegations found proven were serious and do constitute misconduct, as Ms Alias had fallen far short of the professional standards expected of her as a student member.

26. She had been dishonest in possessing and using Unauthorised Material in the examination to obtain an advantage. The Committee considered that Ms Alias's actions could be described as deplorable and brought discredit to the profession and therefore did constitute misconduct. Therefore, Allegation 3(a) is proven.

27. As the Committee found Allegation 3(a) proven, the Committee did not consider Allegation 3(b) in the alternative.

SANCTION(S) AND REASON(S)

28. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour.

29. The Committee accepted the advice of the Legal Adviser.

30. The Committee considered both the aggravating and mitigating factors in this case.

31. The Committee were made aware that Ms Alias did not have a previous disciplinary history and therefore this could be credited in mitigation. She also had engaged and cooperated with ACCA's investigation partially. The Committee considered this had to be balanced against the aggravating factors of deliberate premeditated conduct to gain an unfair advantage and a lack of insight into the seriousness of her actions.

32. Having found that Ms Alias's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.

33. The Committee had regard to the GDS. Given the seriousness of the allegations, the serious departure from the relevant professional standards and the adverse impact to members of the public, the Committee considered, neither an admonishment nor reprimand would be an appropriate sanction.

34. The Committee considered a severe reprimand. Whilst a severe reprimand could be applied for misconduct of a serious nature, the Committee noted that there were not any particular circumstances of the case or remarkable mitigation advanced that would satisfy the Committee that there was no continuing risk to the public. This misconduct was intentional, it caused indirect harm, there was lack of insight and there was limited cooperation.

35. The Committee then considered the sanction of removal from the student register. The Committee determined that Ms Alias' misconduct was fundamentally incompatible with being a student member. Her behaviour was a significant departure from the professional standards expected of a student member. She had acted dishonestly and abused her position as a student member to seek an unfair advantage.

36. The Committee therefore considered that removal from the student register was the appropriate sanction. The Committee did not consider that a minimum period of exclusion beyond the 12 months should apply in this case in accordance with Regulation 14(2) of ACCA's Membership Regulations.

COSTS AND REASON(S)

37. ACCA applied for costs in the sum of £7,000.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the investigation and hearing.

38. The Committee considered that in principle a costs order should be made in favour of ACCA. It was satisfied that the costs sought were appropriate and had been reasonably incurred.

39. Ms Alias had provided evidence of her financial means. In light of this evidence, the Committee determined that the appropriate order was that Ms Alias pay ACCA's costs in the sum of £500.00.

EFFECTIVE DATE OF ORDER

40. The Committee determined that the effective date of the order will be from the date of the expiry of the appeal period, pursuant to CDR 20(1).

Ms Colette Lang
Chair
06 August 2026