

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of:	Mr Prabjeet Nijjar
Heard on:	Friday, 21 August 2026
Location:	Held Remotely by Microsoft Teams
Committee:	Dr Mike Kelly (Chair) Ms Fiona MacNamara (Accountant) Ms Victoria Smith (Lay)
Legal Adviser:	Ms Tope Adeyemi
Persons present and capacity:	Ms Katriona King (Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Summary:	Removal from the student register.
Costs:	£7,000.

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Mr Prabjeet Nijjar (Mr Nijjar). Mr Nijjar was not present at the hearing and was not represented. ACCA was represented by Ms Katriona King. The papers

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before the Committee included a main bundle numbered 1 – 103, an Incomplete Case Management Form numbered 1 – 13 and a Service Bundle numbered 1 - 19. The Committee also received 1 exam video and 7 phone logs.

SERVICE OF PAPERS

2. The Committee first considered whether the appropriate documents had been served on Mr Nijjar in accordance with the Complaints and Disciplinary Regulations ('the Regulations'). The Committee took into account the submissions made by Ms King on behalf of ACCA and it also took into account the advice of the Legal Adviser.
3. Included within the Service Bundle was the Notice of Hearing dated 23 July 2026 (thereby satisfying the 28-day notice requirement) which had been sent to Mr Nijjar's email address as it appears on ACCA's register. The Notice included the correct date, time and remote venue for the hearing and also Mr Nijjar's right to attend the hearing by telephone or video link, to be represented and to request an adjournment if he wished. The service bundle also included a delivery receipt dated 23 July 2026.
4. Having considered the relevant documents, the Committee was satisfied that notice had been served in accordance with the Regulations.

PROCEEDING IN ABSENCE

5. Having concluded that proper notice had been served in accordance with the regulations, the Committee went on to consider whether to exercise its discretion to proceed in the absence of Mr Nijjar. The Committee bore in mind that Mr Nijjar had been sent a number of emails by ACCA's Hearings Officer asking if he would be attending the hearing with no response being received. He had also been telephoned by a representative of ACCA, which included a call on 03 February 2026. The note of that call records that Mr Nijjar answered the phone and stated that he had not seen previous emails that had been sent to him but would review them and respond as soon as possible. The Committee noted that no response was subsequently received from Mr Nijjar. He had also not provided any information to ACCA or requested for the hearing to be adjourned.

6. The Committee was of the view that Mr Nijjar's attendance was unlikely to be secured if the hearing was held on a different date, aside from answering the call made to him in February 2026, he had not engaged with ACCA. Mr Nijjar also had not sought an adjournment, and in the Committee's, judgement had voluntarily absented himself. Balancing the interests of Mr Nijjar against the public interest, the Committee concluded that it was in the interests of justice that the matter proceed expeditiously notwithstanding Mr Nijjar's absence.

ADMISSIBILITY OF EVIDENCE

7. An application was made by ACCA to amend Allegation 6(a). Specifically, ACCA sought to add the word 'of 'after the word '*virtue*'. It was submitted that the amendment was simply to correct a minor grammatical error and that no prejudice would be caused to Mr Nijjar by allowing it.
8. Regulation 10(5) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') allows the Committee at any stage, upon the application of either party or on its own motion, to amend the allegations provided the relevant person is not prejudiced in the conduct of their defence.
9. The Committee considered the proposed amendment to be minor, serving to simply enhance the clarity of the allegations. It was satisfied that no prejudice or unfairness would be caused to Mr Nijjar if it were permitted. The Committee was therefore content to grant the application.

BACKGROUND

10. Mr Nijjar became an ACCA registered student on 10 March 2016. On 20 October 2025, a complaint referral was made to ACCA's Regulation & Conduct Department in respect of Mr Nijjar's conduct the on-demand remotely invigilated Financial Reporting exam taken on 04 September 2025 ('the Exam').
11. The Financial Reporting Computer Based Exam is a session-based exam proctored by PearsonVue. During the exam booking process students are required to click that they agree to the exam regulations and guidelines. This is a mandatory step in the process and exams cannot be booked until students indicate they're acceptance of the same. Mr Nijjar's exam history records that

prior to 04 September 2025 he had attempted the FR exam on three previous occasions.

12. During the investigation footage of Mr Nijjar, the exam was reviewed. Mr Nijjar is alleged whilst undertaking the exam to have repeatedly communicated with an unauthorised third party, who was seen in the room, leading the proctor to revoke the exam.
13. On 12 November 2025 the Investigation Department sent an email to Mr Nijjar's registered email address notifying him of the complaint and requesting his response by 26 November 2025. No response was received. On 26 November 2025, ACCA sent a further email to Mr Nijjar's registered email address reminding him of his obligation to co-operate with the investigation and seeking his response by 10 December 2025. This letter was accompanied by a copy of the letter from 12 November 2025. No response was received.
14. On 11 December 2025, ACCA sent a final email to Mr Nijjar's registered email address reminding him of his obligation to co-operate and again seeking his response by 24 December 2025. Mr Nijjar was warned that an allegation would be raised against him if he does not respond. This email was accompanied by a copy of the letters from 12 November 2025 and 11 December 2025. No response was received. On 16 January 2026, ACCA attempted to contact Mr Nijjar via his registered phone number. Mr Nijjar stated that he would provide a response to the queries raised; however, to date ACCA state no response has been received.

ALLEGATIONS

15. Mr Nijjar faces the following allegations as amended:

Mr Prabjeet Nijjar, a student of ACCA, in relation to his remotely invigilated Financial Reporting (FR) examination taken on 04 September 2025 ("the Exam"):

1. Whispered and/or spoke out loud during the period logged into the remote proctoring platform until 5 minutes after submission of the exam or termination of the exam. Contrary to Exam Regulation 15.

2. Communicated, and/or attempted to communicate, with any person and/or permitted communication with him by a person other than those persons permitted within the Exam Regulations. Contrary to Exam Regulation 15.
3. Permitted a third party to be in the room during the period logged into the remote proctoring platform until 5 minutes after submission of the exam or termination of the exam. Contrary to Exam Regulation 19.
4. Gave false or misleading information to the exam proctor regarding the presence of the third party in the room. Contrary to Exam Regulation 3.
5. Was in possession of unauthorised materials relevant to the exam, contrary to Exam Regulation 4.
6. Mr Prabjeet Nijjar conduct in respect of any or all of the above was dishonest in that:
 - a) He intended to gain an unfair advantage in the examination by virtue of assistance to be provided by the third party.
 - b) He intended to gain an unfair advantage in the examination by virtue of access to unauthorised materials.
 - c) He falsely stated to the proctor that the third party had entered the room accidentally when he knew this not to be true.
7. In the alternative, on the same facts, in respect to the conduct referred to in Allegations 1 to 4, Mr Nijjar failed to demonstrate integrity.
8. Mr Nijjar failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that he failed to respond to any or all of ACCA's correspondence dated:
 - a) 12 November 2025;
 - b) 26 November 2025;
 - c) 11 December 2025.

9. By reason of the above, Mr Nijjar is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct 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 conduct in allegations 1 to 5 and/or 8

DECISION ON FACTS AND REASONS

16. The Committee considered with care all the evidence presented, and the submissions made by Ms King. It also accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegation 1 and 2 - Proved

17. The Committee was provided with a recording of Mr Nijjar sitting the examination on 04 September 2025. In the recording, Mr Nijjar can be clearly seen and heard speaking aloud at various points during the examination. He can also be heard communicating with a third person. Examples of his remarks include words along the lines of, *“the mic is off but ...stay out of the way though, go on the pillow side of the bed and then just slowly take the blanket off...”* and *“Is there a ratios one or something [inaudible] like that, it’s alright I’ll get that, it’ll be alright. It’s fine, thank you,, that’s it. Careful don’t go any further, don’t go too close”*. Furthermore, the footage also captures a third person crouched down on the floor in the room.
18. Exam Regulation 15 stipulates that *“Candidates must not whisper or speak out loud during the exam or communicate or attempt to communicate with any person, or permit another person to communicate with them, other than the exam supervisor(s), invigilator(s) or remote invigilator(s) or proctor(s). This includes from the time that you log into the remote proctoring platform until 5 minutes after the time that you submit your exam, or your exam is terminated.*
19. The Committee was satisfied based on the evidence available that Mr Nijjar spoke out loud and communicated to a third person during the period he was logged into the remote proctoring platform. As a result of doing so he acted

contrary to Exam Regulation 15 which prohibits such conduct. Allegations 1 and 2 were therefore found proved.

Allegation 3 – Proved

20. The Committee found the exam recording to clearly show a third person in the room, crouching down in the corner whilst the exam was underway. Audio from the recording captures Mr Nijjar instructing the individual to remain out of sight.
21. Exam regulation 19 sets out the following, *“If you are taking a Remotely Invigilated Exam, no one else is permitted in the room in which you are sitting your exam. This includes from the time that you log into the remote exam platform until 5 minutes after the time that you submit your exam, or your exam is terminated.”*
22. The Committee was satisfied, on the basis of the evidence, that a third person was in the room with Mr Nijjar while he was sitting the examination. It also concluded that the third person’s presence was not accidental and that Mr Nijjar had deliberately permitted them to remain in the room. This conclusion was based on the communication between Mr Nijjar and the third person, as well as the length of time the third person was present. By permitting the third person to be in the same room as him during the examination, Mr Nijjar breached Regulation 19. It follows therefore that Allegation 3 is found proved.

Allegation 4 – Proved

23. During the course of the examination the proctor expresses a concern around a third party being present. The exchange is captured in the phone logs which record the proctor saying the following to Mr Nijjar, *“So our concern is that during proctoring process you have been caught in the camera, there was a third party in the room, and you were reading the questions aloud which has been recorded in the video stream so we called you to inform you that unfortunately your exam will end here.”*. Mr Nijjar states in response, *““Why is that? Cos I’m [PRIVATE] you see so I have to actually ..I’m not talking out loud, I’m just like literally my lips just trying to read it out cos obviously I have problems understanding questions, hence why I have to sort of either lip read it out or literally say it to myself basically, I wasn’t saying it out loud”*. Mr Nijjar goes on to add, *“...They literally just asked...they literally just knocked on the*

door that's it. They didn't realise I had an exam even though I told them. It was a mistake."

24. Having found that Mr Nijjar had deliberately permitted the third person to be present in the room during the examination, the Committee determined that his explanation for the third person's presence, as recorded in the phone logs, was plainly false. The Committee therefore found Allegation 4 proved to the relevant standard.

Allegation 5 – Proved

25. During the exam recording Mr Nijjar can be heard to instruct a third party to pass him information and documentation. He can be heard saying the following: *"So there should be...just pass me the list with statements [inaudible]. There's only one [inaudible], see all the headings in red, red writing at the top of the paper"*. Later on, Mr Nijjar thanks the person and states *"that should be it I think"*. Indicating he has been provided with the document.
26. Exam Regulation 4 stipulates the following, *"You are not permitted to possess (whether at your desk or on or about your person), use or attempt to use any notes, books or other written materials (whether in electronic form or otherwise) except those expressly permitted within the Exam Guidelines. These are known as 'unauthorised materials'."*
27. The Committee found based on the exam recording evidence that Mr Nijjar most likely received written materials during the course of the exam which were unauthorised. By doing so he breached Exam Regulation 4 which clearly prohibited such conduct. Allegation 5 is therefore found proved.

Allegation 6(a), (b) and (c) - Proved

28. The Committee moved on to consider whether Mr Nijjar's actions found proved was dishonest. His conduct in all respects was considered having regard to the test for dishonesty as set out at paragraph 74 in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67 ("Ivey"):

"When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual's knowledge or belief as to the

facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the factfinder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest."

29. The Committee found that Mr Nijjar had permitted a third person to be present in the room while he was taking the examination and that he had communicated with that person about the examination's content. It determined that he had done so to gain an unfair advantage during the exam. The Committee also found that Mr Nijjar had knowingly provided the proctor with information that was plainly false. It found that both actions were dishonest by the standards of ordinary, decent people. It also took into account the evidence that showed Mr Nijjar would have been provided with the exam regulations and so would have been aware that his conduct was prohibited. In all the circumstances, the Committee found Allegations 6(a), (b) and (c) proved.

Allegation 7 – N/A

30. As Allegations 6(a), (b) and (c) were found proved, the Committee did not go on to consider Allegation 7 which was drafted in the alternative.

Allegation 8(a), (b) and (c)- Proved

31. Copies of letters sent by email to Mr Nijjar following the referral of the matter to ACCA's investigation team were provided. The letters dated 12 November, 26 November and 22 October and 11 December 2025 contained information on the nature of the concerns about his conduct and requested that he respond to ACCA by specific dates. There is no evidence that any responses were received from Mr Nijjar. The screenshots from ACCA's records show that all the emails were sent to the email address Mr Nijjar had provided ACCA with and successful delivery receipts have been provided along with screenshots from ACCA's case management system which record the emails were opened. Mr

Nijjar had also been called by ACCA, answering a call made to him on 03 February 2026. During the call he acknowledged that ACCA had the correct email address for him and advised that he would review the emails and respond. Overall, the Committee was satisfied that Mr Nijjar had received the correspondence.

32. The Committee was of the view that consistent efforts had been made to contact Mr Nijjar using the details he had provided to ACCA. There was a duty on him to co-operate and by not replying to the emails sent to him, he had failed in that duty. It followed therefore that Allegations 8(a), (b) and (c) were found proved.

Allegation 9(a) – Proved

33. The matters found proved concerning Mr Nijjar related to his dishonest actions in intending to gain an unfair advantage during an ACCA exam and in providing false information to the proctor.
34. Such conduct was considered by the Committee to have been planned and deliberate. It fell far short of what was expected of a student of ACCA and reached the highest thresholds of seriousness. His behaviour had the potential to undermine the integrity of ACCA's examination process and to undermine the public's confidence in the accountancy profession. In all the circumstances the Committee found Mr Nijjar's actions to amount to misconduct. It follows that Allegation 9(a) was found proved.

Allegation 9(b) – N/A

35. As Allegation 9(a) was found proved, the Committee did not go on to consider Allegation 9(b) which was drafted in the alternative.

SANCTION AND REASONS

36. In reaching its decision on sanction, the Committee took into account the information that had been provided and the submissions of Ms King. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind that the purpose of sanctions was not to punish Mr King but to protect the public. Furthermore, any sanction must be proportionate. The

Committee accepted the advice of the Legal Adviser and considered the sanctions, starting with the least serious sanction first.

37. The Committee turned first to consideration of the aggravating and mitigating features in this case. The Committee were made aware that Mr Nijjar had no previous disciplinary history and considered this to amount to mitigation.
38. Aggravating factors were identified. Mr Nijjar's misconduct was found to be deliberate and planned with elements of sophistication. In seeking to gain an unfair advantage during the examination his conduct risked undermining the integrity of ACCA's examination process. Furthermore, Mr Nijjar's conduct took place over a period of time, and he had provided no evidence of insight or remediation into his conduct.
39. Taking into account all the circumstances of the case and bearing in mind the seriousness of the matters found proved, the Committee did not think it was appropriate, nor in the public interest, to take no further action. Neither did it consider it would be appropriate to order an admonishment in a case where (as here) an ACCA student had acted dishonestly and failed to co-operate with his regulator.
40. The Committee then considered whether to reprimand Mr Nijjar. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, and there is sufficient evidence of an individual's understanding and genuine insight into the conduct found proved. The guidance goes on to state that a reprimand may be appropriate where the conduct was not in deliberate disregard of professional obligations and that the period over which misconduct took place was short and it was stopped as soon as possible. The Committee did not find those factors to be present.
41. The Committee moved on to consider whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature, but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and that corrective steps had been taken to address the conduct and ensure such behaviour was not repeated. The Committee was not provided with evidence to show these criteria to be met. There was no evidence that Mr

Nijjar had taken any corrective steps or acknowledged that his conduct was in breach of the exam regulations.

42. The Committee went on to consider the guidance relating to removal from the student register. Mr Nijjar's misconduct involved dishonesty and also had the potential to undermine the integrity of ACCA's examination process. Such conduct was a serious departure from the standards expected of him and fundamentally incompatible with student membership. The Committee determined that no sanction other than removal would satisfy the need to protect the public. In all the circumstances the Committee considered removal from the student register to be the most appropriate and proportionate sanction.

COSTS AND REASONS

43. ACCA applied for costs in the sum of £7,631.00. The application was supported by a schedule providing a detailed breakdown of the costs incurred by ACCA in connection with the hearing. A Simple Costs Schedule was also provided. No information had been provided by Mr Nijjar about his finances.
44. The Committee was satisfied that ACCA's costs were reasonable and properly incurred. As the hearing had not taken as long as scheduled, it was considered appropriate to reduce the costs to reflect the shorter hearing duration. Therefore, the Committee in its discretion awarded costs against Mr Nijjar in the sum of £7,000.

EFFECTIVE DATE OF ORDER

45. The Committee determined that in the interests of the public the sanction of removal from the student register should take effect immediately in accordance with Regulations 20(1)(b) of the Regulations.

Dr Mike Kelly
Chair
21 August 2026