Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Ahul Sajeev**
Heard on:	**Friday, 06 November 2026**
Location:	**Remotely via MS Teams**
Committee:	**Ms Melissa D'Mello (Chair)** **Ms Morenike Asaju (Accountant Member)** **Ms Sue Heads (Lay Member)**
Legal Adviser:	**Ms Melissa Coutino**
Persons present and capacity:	**Ms Joanna La Roche (ACCA Case Presenter)** **Ms Anna Packowska (Hearings Officer)** **Mr Ahul Sajeev (Student)**
Summary:	**Removal from the student register with immediate effect**
Costs:	**£5,000.00**

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Introduction

1. The Committee met to consider allegations of misconduct against Mr Ahul Sajeev ("the Student"). Ms La Roche appeared for ACCA. The Student attended the hearing and made admissions both in advance of the hearing and on the day. He was not legally represented.

2. The Committee had before it the Investigation Report, the bundle of documents, the Exam Centre materials, the Student's written responses, and the relevant Examination Regulations.

Allegations

3. *The Committee considered the following allegations:*

"Mr Ahul Sajeev, an ACCA student, during a centre based Financial Accounting (FFA) examination, on 8 September 2025 ('the exam'):

1. *Possessed and used an unauthorised item, namely a mobile phone with a camera ("the unauthorised item"), contrary to Examination Regulation 5(a) and/or 5(b) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b).*

2. *Took photographs of exam content presented to him ("the photographs"), contrary to Examination Regulation 13.*

3. *Possessed, used or attempted to use written materials relevant to the syllabus being examined which constituted unauthorised materials ("the unauthorised materials"), contrary to Exam Regulation 4 and thereby sought to gain an unfair advantage for himself in the exam and/or a future exam within the meaning of Exam Regulation 6(a).*

4. *Engaged in irregular conduct designed to assist him in any exam attempt contrary to Exam Regulation 10, by preparing and/or obtaining any or all of the unauthorised materials during, and/or under the guise of, a bathroom break.*

5. *Mr Ahul Sajeev's conduct as referred to in any or all of allegations 1 to 4 above: a) Was dishonest, in that Mr Ahul Sajeev sought to gain an unfair advantage for himself in the exam and/or a future exam; or in the alternative: b) Demonstrates a failure to act with integrity.*

6. *By reason of his conduct set out in Allegations 1 to 5 above, Mr Ahul Sajeev is: a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 5 above; or in the alternative, b) In respect of allegations 1 to 4, liable to disciplinary action pursuant to bye-law 8(a)(iii).*

PRELIMINARY MATTERS

4. The Student requested that the hearing proceed in private because he feared the [PRIVATE] from these proceedings being held in public. He explained that in effect that he was embarrassed by his conduct. Further, he indicated that [PRIVATE] would be adversely affected by the hearing occurring in public.

5. Ms La Roche, on behalf of ACCA, in response to the application for privacy, indicated that the ACCA recognised the principle of "open justice" which operates so that the public can have transparency over those professionals who will serve them are regulated. She drew the Committee's attention to the guidance available to them, and submitted that further to Regulation 11.1, hearings would be held in public unless there are matters which outweigh the public interest in this occurring.

6. The Committee accepted the advice of the Legal Adviser. It was of the view that while it had the discretion to sit in private, but that the discretion is exercised only in exceptional circumstances. Embarrassment is not sufficient because ACCA hearings are held in public to maintain transparency and confidence in the disciplinary process. [PRIVATE] Accordingly, the Committee decided that the public interest in open justice was not outweighed by any other legally recognised interests, such as health, vulnerability, or the safety of individuals but should issues arise that needed to be kept private this would be reconsidered.

DECISION ON FACTS AND REASONS

7. The Student made clear admissions in the hearing. The Committee considered the context and evidence before it also.

Allegation 1 – Unauthorised item (PROVED)

8. The Invigilator's SCRS1A form confirmed that the Student possessed and used a mobile phone during the exam. The Student previously admitted this, stating he "panicked" and used the phone.

9. Examination Regulations 5(a) and 5(b) prohibit possession and use of such devices.

10. The Registrant admitted that during his FFA examination on 8 September 2025, the Student possessed and used an unauthorised item, namely a mobile phone with a camera, contrary to Examination Regulations 5(a) and/or 5(b), thereby seeking to gain an unfair advantage within the meaning of Regulation 6(b) in relation to the exam he was undertaking at the time.

11. The Committee found Allegation 1 proved in respect of the examination he was undertaking at the time, by the Student's admission.

Allegation 2 – Photographs of exam content (PROVED)

12. The Student admitted taking photographs of ACCA exam questions during the exam. The Invigilator confirmed discovering the images in the device's cloud backup. Regulation 13 strictly prohibits photographing exam content.

13. The Committee found Allegation 2 proved, by the Student's admission.

Allegation 3 – Unauthorised written materials (PROVED)

14. Handwritten notes relevant to the examination questions were found on the Student's desk. The Student admitted writing them during the exam and acknowledged they were relevant to the syllabus.

15. Regulation 4 prohibits possession or use of such materials.

16. The Committee found Allegation 3 proved in relation to the examination he was undertaking at the time, by the Student's admission.

Allegation 4 – Irregular conduct (PROVED)

17. The Student admitted using the photographs of the questions he had taken in the examination to write notes during a bathroom break lasting approximately 30 minutes. Regulation 10 prohibits irregular conduct designed to assist in any exam attempt.

18. The Committee found Allegation 4 proved, by the Student's admission.

Allegation 5 – Dishonesty or Integrity (PROVED)

19. Dishonest conduct was admitted by the Student, when the difference between dishonesty and integrity was explained.

20. Applying *Ivey v Genting Casinos*:

    1. State of mind: The Student knew he was prohibited from possessing a phone, taking photographs, and using notes.
    2. Objective test: Ordinary decent people would consider deliberately taking photographs of exam questions and preparing notes during a bathroom break to be dishonest.

21. The Committee found Dishonesty proved, by the Student's admission. Accordingly, the alternative allegation of lack of integrity did not require determination.

Allegation 6 – Misconduct (PROVED)

22. It was submitted on behalf of ACCA that the Student sought to obtain an unfair advantage in the examination he sat by taking into the examination prohibited items. The Student's conduct involved dishonesty, breaches of Examination Regulations, and behaviour likely to bring discredit to ACCA.

23. The Student accepted that his conduct had been dishonest. He did not seek to resile from that. He explained that he had [PRIVATE] and was poorly prepared for the examination. He said this was not a premediated matter but a spur of the moment decision which he regrets very much.

24. The Committee considered that the Student's dishonesty was a very serious matter. It could have enabled him to obtain an unfair advantage and obtain results which did not reflect his knowledge. The student sought to cover up his wrongdoing by deleting all the photographs of the exam questions from both the "gallery" and "recently deleted" folders on his mobile telephone; invigilators found copies on his phone's Cloud automatic back-up storage. His conduct fell far below the standards expected of a student and would be regarded as deplorable by members and students of ACCA and the general public. The Committee was satisfied that the Student's actions in this respect amounted to misconduct. The alternative allegation concerning Liability to Disciplinary Action did not have to be considered

25. The Committee found Allegation 6(a) proved.

SANCTION

26. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It sought to identify any mitigating and aggravating factors.

27. Ms La Roche said that the public was entitled to expect that accountants behave with honesty. She identified Section C5 of the Sanctions Guidance as relevant and said that dishonesty was fundamentally incompatible with registration.

28. The Student indicated that he had [PRIVATE] He accepted that was no excuse and fully admitted his wrongdoing.

29. The Committee considered cheating in an exam to be a serious matter. In terms of mitigating matters. The Committee noted that the Student had

no disciplinary history with ACCA, and had made full admissions on the day, and in subsequent correspondence with ACCA and in his CMF form. He had co-operated with ACCA, given a genuine apology and shown remorse.

30. There were aggravating features including:

- That the Student's conduct was deliberate;
- That the Student requested a bathroom break to use his mobile phone without being detected;
- The Student's attempt to cover up his dishonesty by deleting the incriminating material from his phone
- The benefit that the Student would have gained, if he had not been detected, would have assisted him in qualifying without having demonstrated his knowledge, competence or expertise. This clearly had potential to cause harm and damage the reputation of profession.
- The Student's actions undermine the integrity of the examination system for accountants.

31. The Committee was quite satisfied that a sanction was required in this case in order to protect the public and the public interest. It considered the available sanctions in order of seriousness.

32. The Committee first considered the sanctions of admonishment and then reprimand but the guidance made it clear that these were not sufficient. For reprimand, the guidance states 'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'. Dishonestly cheating in an exam cannot be described as a minor matter.

33. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public. While there is evidence of the individual's understanding and appreciation of the wrongdoing, there was also some sophistication in the Student's attempts to avoid detection of wrongdoing. Accordingly, only some of those elements were present in this case.

34. The Committee went through the list of suggested factors and while it accepted that the Student did not deny the offence, and was genuinely remorseful, few, if any, of the factors supporting a severe reprimand were present. In any event, a severe reprimand would not be sufficient to mark the seriousness of the misconduct in this case.

35. The Committee considered that there had been:

- A serious departure from relevant professional standards;
- Potential to adversely affect clients/members of the public who could have been misled as to the Student's competence and expertise;
- Dishonesty;
- An attempt to cover up the misconduct.

36. The Committee considered that the dishonest conduct was fundamentally incompatible with remaining as an ACCA student and that the minimum sanction it could impose was removal from the student register.

37. A student who has been removed can normally apply to be re-admitted after one year. The Committee considered whether to extend this period

but decided that it was not necessary. If the Student were to apply for readmission his application would be scrutinised by the Admissions and Licensing Committee.

COSTS AND REASONS

38. Ms La Roche applied for costs totalling £6,514.00.

39. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. It considered that the time spent and the sums claimed were reasonable, subject to a reduction for the full co-operation of the Student and early guilty pleas which would have narrowed matters and the fact that this hearing would not take as long as had been estimated. The Committee therefore assessed the costs at £5,000.00.

40. The Student had not submitted a statement of financial position. The Committee had limited information about his means, although he said that he only had a part-time job at present [PRIVATE] He said he would have to make arrangements. The Committee was therefore not able to consider a reduction to the costs award based on inability to pay or hardship.

EFFECTIVE DATE OF ORDER

41. The dishonesty the Student had displayed meant that he was not fit to hold himself out as an ACCA student, even for the possibly short period before the Committee's order took effect. The order would therefore take effect immediately.

ORDER

The Committee ordered as follows:

a) Mr Ahul Sajeev shall be removed from the student register of ACCA with immediate effect.

b) Mr Ahul Sajeev shall pay a contribution to ACCA's costs assessed at £5,000.00.

Ms Melissa D'Mello
Chair
06 November 2026