

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Sabaur Rahman Elham Amini

Heard on: Friday, 25 September 2026

Location: Remotely via MS Teams

Committee: Ms Colette Lang (Chair)
Dr David Horne (Accountant)
Ms Sue Heads (Lay)

Legal Adviser: Mr Stephen Chappell

**Persons present
and capacity:** Mr James Halliday (Case Presenter on behalf of ACCA)
Ms Aimee Murphy (Hearings Officer)

Summary: Allegations 1;2;3;4 proved and 6a) misconduct found
Removal from the Student Register with immediate effect

Costs: £ 7,000.00

INTRODUCTION

1. Mr Halliday represented ACCA. Mr Sabaur Rahman Elham Amini (Mr Amini) did not attend the hearing and he was not represented. The hearing was conducted remotely through Microsoft Teams.
2. The Committee had considered in advance the following documents:

- The original hearing bundle (pages 1 to 62).
- Examination Video.
- A Service Bundle (pages 1 to 25).

SERVICE/PROCEEDING IN ABSENCE

3. The Committee was satisfied that on 28 August 2026 the Notice of Hearing had been sent to Mr Amini's registered email address in accordance with Regulation 22 of the Regulations offering him the opportunity of attending via video or telephone link. The Committee also noted the confirmation of delivery. Regulation 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that the Notice of Hearing had been sent to Mr Amini 28 days prior to the hearing and that it contained the necessary information, in accordance with Regulation 10 of the Regulations. The Committee determined that Mr Amini had been properly served with the Notice of Hearing in accordance with Regulations 10 and 22 of the Regulations.
4. The Committee further noted that the Hearings Officer sent chasing emails to Mr Amini's registered email address on 03, 07, 11, 16 and 21 September 2026 in attempts to ascertain if Mr Amini would be attending. In addition, on 23 September 2026 the Hearings Officer attempted to telephone Mr Amini on the telephone number he had registered with ACCA. No successful contact was made and there was no opportunity to leave a voicemail. The Hearings Officer sent a further chasing email on the same date containing the remote link. There was no response to any of the emails sent by the Hearings Officer.
5. Having regard to the above, the Committee was satisfied that all reasonable attempts have been made to secure Mr Amini's attendance/participation at the hearing.
6. The Committee next considered whether it was in the interests of justice to proceed in the absence of Mr Amini. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Amini has a right to attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.
7. The Committee was satisfied that Mr Amini has voluntarily waived his right to attend and did not consider that any adjournment would increase the chance

of him attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Mr Amini. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

ALLEGATIONS

Mr Sabaur Rahman Elham Amini, a student of ACCA, in respect of his on-demand remotely invigilated Financial Accounting exam taken on 11 September 2025 ('the Exam'):

- 1. Failed to adhere to ACCA's Exam Guidelines to 'move mobile phones ... out of arm's reach' and/or possessed an item on or about his desk or person which was not on the list of permitted items in the Exam Guidelines, contrary to Exam Regulation 1.*
- 2. Was in possession of and/or used an unauthorised item, namely a mobile phone with camera, during the Exam, contrary to Exam 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).*
- 3. Used the above referenced unauthorised item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.*
- 4. Mr Amini's conduct in respect of any or all of the above was dishonest in that he intended to use or used an unauthorised item, a mobile phone with camera, during the Exam to gain an unfair advantage for himself and/or others in the Exam and/or for a future exam.*
- 5. In the alternative, on the same facts, with respect to the conduct referred to in any or all of Allegations 1 - 3, Mr Sabaur Rahman Elham Amini failed to demonstrate integrity.*
- 6. By reason of the above, Mr Sabaur Rahman Elham Amini 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 3.

BACKGROUND

8. Mr Amini first registered as an ACCA student on 11 December 2024. As such, he was bound by the ACCA's Code of Ethics and Conduct, Bye-laws and Regulations, including the Examination Regulations.
9. In November 2025, a complaint referral was made to ACCA's Regulation & Conduct Department as it appeared that Mr Amini was in breach of ACCA's Exam Regulations and Guidelines due to his conduct during the on-demand remotely invigilated Financial Accounting examination held on 11 September 2025. At the beginning of all remotely invigilated examinations, students are made aware of the Exam Regulation's and Exam Guidelines.
10. The Incident Report created by the proctor after the termination of the exam set out the following:

"During this exam, the test taker was observed using an unpermitted resource, specifically a mobile phone. Measure Learning defines an unpermitted resource as any material not listed under the test taker's permitted resources. This behavior (sic) occurred at 1:26:28 1:27:40 of the session recording. The proctor notified an intervention specialist who reviewed the session and confirmed that the test taker was pointing the phone camera toward the laptop screen and appeared to be taking pictures to copy exam content. The specialist called the test taker and asked for a camera pan. Their work area and phone were re-secured. Since this is a confirmed violation, the exam was terminated, and the test taker was instructed to contact their testing organization (sic) for further assistance."

11. The matter was referred to ACCA's Investigations Department in October 2025.
12. Mr Amini's examination was recorded through his computer's webcam. This recording was reviewed and the following relevant matters noted:

00:08:08	Mr Amini properly holds his mobile phone up to the screen to display his identification.
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00:09:19	Mr Amini is referred to ACCA Guidance for exams.
00:09:41	No accommodations are recorded for Mr Amini
00:54:48	The proctor asks that Mr Amini use a mobile phone to show the four corners of his computer screen. Mr Amini responds that he does not have a phone. He then walks away from the computer.
01:09:16	Mr Amini begins the examination.
01:15:18	A mobile telephone is visible being held in portrait in front of the computer screen consistent with taking photographs/video of ACCA exam content. This appears to be a different phone to [the]phone used for the booking in process or alternatively the case has now been removed.
01:15:25	The mobile phone is again visible in the corner of the screen. Question 3 recorded below the image.
01:16:34	The mobile phone is again visible in the corner of the screen. Question 4 recorded below the image.
01:18:12	The mobile phone is again visible in the corner of the screen. Question 5 recorded below the image.
01:20:03	The mobile phone is again visible in the corner of the screen. Question 6 recorded below the image.
01:21:18	The mobile phone is again visible in the corner of the screen. Question 7 recorded below the image.
01:22:29	The mobile phone is again visible in the corner of the screen. Question 8 recorded below the image.
01:23:28	The mobile phone is again visible in the corner of the screen. Question 9 recorded below the image.
01:25:37	The mobile phone is again visible in the corner of the screen. Question 11 recorded below the image.
01:26:29	The mobile phone is again visible in the corner of the screen. Question 12 recorded below the image.
01:27:43	The mobile phone is again visible in the corner of the screen. Question 13 recorded below the image.
01:28:43	The mobile phone is again visible in the corner of the screen. Question 14 recorded below the image.
01:29:42	The mobile phone is again visible in the corner of the screen. Question 15 recorded below the image.

01:31:07	The mobile phone is again visible in the corner of the screen. Question 36 recorded below the image. The phone appears each time the Mr Amini scrolls down through the question.
01:33:25	The mobile phone is again visible in the corner of the screen. Question 16 recorded below the image.
01:34:03	The mobile phone is again visible in the corner of the screen. Question 17 recorded below the image.
01:37:23	Mr Amini directs the proctor to a mobile phone shaped object sat on a secondary desk out of arms reach. This appears to match the mobile phone case seen at the booking in.
01:39:33	The mobile phone is again visible in the corner of the screen. Question 19 recorded below the image.
01:40:26	Exam ended early by proctor.

13. Also noted was that the phone appears in shot each time Mr Amini advances to a new question in the exam from question 3-9 and again 11.
14. On 23 January 2026 the Investigations Officer wrote to Mr Amini with details of the complaint and allegations against him requesting his comments regarding him appearing to use a mobile phone during the exam. Mr Amini did not provide a response to ACCA's Investigations Officer.
15. The Investigations Officer sent Mr Amini further communications namely: on 11 February 2026 advising that a report was being prepared for independent review; on 23 February 2026 sending a copy of that report which contained disciplinary allegations and on 14 April 2026 providing him with the Case Management Form (CMF) for completion. On 21 May 2026 the ACCA Case Progression Officer sent Mr Amini an email chasing the CMF form and then a further communication on 17 June 2026 advising him of the provisional listing of this hearing. All of the above communications were sent to the registered email address that ACCA had on record for Mr Amini who did not respond to them or acknowledge receipt.

EVIDENCE AND SUBMISSIONS FROM ACCA

16. ACCA did not call any oral evidence. Instead, it relied on the video recording and the written material in the bundle, including screenshots of Mr Amini at the points in the recording identified in the table above. Mr Halliday, on behalf of

ACCA, submitted that the allegations were capable of proof by reference to this material and the documents within the hearing bundle.

17. Mr Halliday further submitted that after initial room checks, the video recording shows Mr Amini repeatedly bringing a mobile phone (resembling an iPhone) into view at his desk. He submitted that the screenshots in the bundle show the phone appearing at the precise moment new questions load, and that the timestamps indicate a pattern: question 3 photographed, then question 4 a few minutes later, then question 5. Mr Halliday submitted that the only reasonable inference is that Mr Amini was photographing each question.
18. Mr Halliday submitted that the exam regulations, prohibit all electronic devices except a basic calculator. He said ACCA cannot access the phone's contents and so cannot say whether the images were for his own use, for future re-sits, or dissemination. Mr Halliday submitted that taking photographs of live exam questions is plainly an attempt to gain an unfair advantage and that Mr Amini was aware that such conduct was contrary to ACCA's Exam Regulations and Guidance.
19. Mr Halliday further submitted that having regard to the facts of this case it would be assumed by virtue of Exam Regulation 6(b) that Mr Amini intended to use the unauthorised item (the mobile phone) to gain an unfair advantage for himself or others in the exam and/or a future exam and that it would be for Mr Amini to prove that he did not intend to use the 'unauthorised item' for this purpose.
20. Mr Halliday referred the Committee to the test for dishonesty as set out in *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 76 and submitted on behalf of ACCA that using the mobile phone in the manner alleged would be deemed dishonest by the standards of ordinary decent people.
21. On behalf of ACCA, Mr Halliday submitted that any or all of Mr Amini's conduct as set out in the allegations, demonstrated in the alternative a failure to act with integrity, based on the same facts; his conduct fell below the standard to be expected of an ACCA student sitting a professional examination.
22. Mr Halliday referenced the leading regulatory case on integrity, *Wingate and Evans v Solicitors Regulation Authority* [2018] EWCA Civ 366, where it was said that "integrity" is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect

from their own members.

EVIDENCE AND SUBMISSIONS FROM MR AMINI

23. Mr Amini did not make any response or provide any evidence or submissions in respect of ACCA's case.

DECISION ON FACTS / ALLEGATIONS AND REASONS

24. Mr Amini failed to respond to the ACCA and has not provided any evidence or written submissions for the consideration of the Committee. The Committee therefore treated Mr Amini's silence as a full denial of all the allegations.
25. The Committee received advice from the Legal Adviser, which it accepted. The standard of proof to be applied was the ordinary civil standard of proof, namely the balance of probabilities.
26. In reaching its decisions, the Committee had regard to the Guidance for Disciplinary Committee Hearings published by ACCA.

Allegation 1: Failure to keep mobile phone out of arm's length and/or possession of an unauthorised item on or about his desk or person.

27. The Committee carefully considered the video recording and screenshots of the exam. It concluded that the evidence showed Mr Amini had a mobile phone within arm's reach during the exam and it was reasonable to infer that at various points during the exam, the phone was also on or about his desk and person. The Committee further noted that this phone had not been declared during the pre-exam checks whereas another phone which had been placed out of reach was properly declared.
28. The Committee therefore found Allegation 1 proved.

Allegation 2: Possession and/or use of mobile phone.

29. The Committee found that Mr Amini had used the camera throughout the exam. Mr Amini can be seen on multiple occasions during the recording holding the mobile telephone in front of the screen. He can be seen to hold it in a landscape position. There was no other reason for him to do this other than to use it.

30. The Committee therefore found Allegation 2 proved.

Allegation 3: Use of unauthorised item to take photographs/video recordings.

31. The Committee noted that Exam Regulation 13 states: *“Exam content (questions, scenarios, format) is owned by ACCA. You are prohibited from copying, photographing, videoing or reproducing in any manner exam content (questions, scenarios and/or format) or permitting another person to do the same. You are strictly prohibited from distributing or seeking to exploit for commercial/personal gain and/or any other reason, copies of exam questions or scenarios to any person including other ACCA registered candidates.”*
32. As noted in the findings above Mr Amini is seen to hold the mobile phone up to the screen on multiple occasions. The Committee noted Mr Amini’s actions as shown on the video recording where he appeared to hold the phone to the screen and advance to another question. The Committee inferred from this evidence that Mr Amini used the mobile phone to take photographs and/or video recordings to capture live exam content.
33. The Committee therefore found Allegation 3 proved.

Allegation 4: Dishonesty/Gaining an unfair advantage.

34. In addressing Allegation 4, the Committee proceeded on the basis that its findings on Allegation 2 established breaches of Regulations 5(a) and 5(b). These breaches created a rebuttable presumption that Mr Amini intended to use the mobile phone to obtain an unfair advantage, and the burden of disproving that presumption, on the balance of probabilities, lies with him. The Committee noted that Mr Amini had not provided any innocent or alternative explanation for his conduct to rebut the presumption.
35. The Committee concluded that Mr Amini had deliberately breached the exam regulations with the intention of gaining an unfair advantage for himself and/ or others in the exam he was sitting and/or for a future exam.
36. The Committee then considered the legal test for dishonesty, which required it first to determine Mr Amini’s actual knowledge and belief regarding the relevant facts - his subjective state of mind. It then had to assess whether his proven conduct under Allegations1, and/or2 and/or3 was dishonest according to the

objective standards of ordinary decent people, in line with *Ivey v Genting Casinos* [2017] UKSC 67 (“*Ivey*”).

37. In relation to the first limb of the *Ivey* test, the Committee was satisfied that Mr Amini knew he was not permitted to use unauthorised items to take images of the exam, whether to gain an unfair advantage for himself or others, or for any other purpose. The Committee considered that the recording showed that his actions appeared premeditated. It therefore found the subjective limb of the *Ivey* test satisfied.
38. Turning to the second limb of the *Ivey* test, the Committee considered whether an ordinary decent person would regard Mr Amini’s actions as dishonest. It concluded that such a person would consider it plainly wrong and dishonest for a candidate to attempt to photograph or otherwise capture live exam content. In the circumstances, the Committee was satisfied that an ordinary decent person, aware of the facts at the material time, would consider Mr Amini’s conduct to be dishonest.
39. The Committee therefore found Allegation 4 proved.

Allegation 5: Integrity.

40. On the basis that this allegation was pleaded in the alternative to Allegation 4 the Committee made no finding in respect of Allegation 5.

Allegation 6a): Misconduct.

41. As to Allegation 6a) the Committee, considered all the information before it and the facts found proved and asked itself whether the proven conduct amounted to misconduct. It bore in mind that this was a matter for the professional judgement of the Committee.
42. The Committee had found the allegations at 1; 2; 3 and 4 to be proven. The Committee noted that the failings involved breaches of the Exam Regulations and dishonesty. The Committee determined that these failings were serious, falling short of the conduct expected of a student member and amounted to misconduct. The Committee considered Mr Amini’s misconduct constituted a discredit to both him and the wider profession.
43. The Committee therefore found misconduct and Allegation 6a) proved.

Allegation 6b) Bye-law 8(a)(iii).

44. The Committee did not consider whether Mr Amini was liable for disciplinary action pursuant to Bye-law 8(a)(iii) as set out in Allegation 6b) since this was in the alternative to Allegation 6a).

SANCTIONS AND REASONS

45. The Committee heard and accepted the advice of the Legal Adviser and noted its powers on sanction as set out in Regulation 13(1). It had regard to ACCA's Guidance for Disciplinary Sanctions (SG) and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate.
46. The aggravating factors the Committee identified were:
- The behaviour was premeditated.
 - There was no evidence of insight or remorse.
 - The conduct breached the trust placed in students undertaking professional exams remotely.
47. The only mitigating factor the Committee identified was:
- No regulatory history.
48. In the view of the Committee, the aggravating features outweighed the mitigating factors and increased the seriousness of the misconduct.
49. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
50. The Committee carefully considered each of the available sanctions, starting with the least serious first. Having regard to the suggested factors for each as set out in the SG, the Committee decided that only the most serious sanction, removal from the student register, would be proportionate and protect the

public.

51. The Committee had regard to Section E2 of the SG, 'Dishonesty' and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the SG for removal of Mr Amini from the student register and was satisfied that his conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only Mr Amini's removal from the register was sufficient to mark the seriousness of the misconduct to the profession and the public.

COSTS AND REASONS

52. Mr Halliday applied for costs for ACCA in the sum of £7,884.50.
53. Mr Amini had provided no information or submissions about his means. He had not completed the financial form sent by ACCA.
54. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled, in principle, to a contribution to its costs. It took into account the ACCA Guidance for Costs Orders. The Committee was satisfied that the rates claimed were reasonable but adjusted the award to take account of the fact that the hearing took less time than had been anticipated and therefore it reduced the costs attributable to the hearing. The final costs order made in favour of ACCA was £7,000.00.

EFFECTIVE DATE OF ORDER

55. The Committee heard and accepted the advice of the Legal Adviser and applied the SG. It took account of the seriousness of the matters found proved and determined that it was necessary in the interests of the public to make an immediate order. The Order will therefore take effect immediately.

ORDER

56. The Committee ordered as follows:
 - (a) Mr Sabaur Rahman Elham Amini shall be removed from the student register.
 - (b) The Order will take immediate effect.

- (c) Mr Sabaur Rahman Elham Amini shall make a contribution to ACCA's costs of £7,000.00

Ms Colette Lang
Chair
25 September 2026