

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Hriya Patil
Heard on:	Wednesday, 9 September 2026
Location:	Remotely by video conference
Committee:	Dr Mike Kelly (Chair) Ms Fiona MacNamara (Accountant) Dr Louise Wallace (Lay)
Legal Adviser:	Mr Andrew Granville Stafford
Persons present and capacity:	Miss Hriya Patil (Student) Mr Stuart Brady (Case Presenter on behalf of ACCA) Miss Nicole Boateng (Hearings Officer)
Summary:	Allegations 1, 2, 4, 5(a) and 6(a) proved Removed from the student register with immediate effect Costs of £660

INTRODUCTION

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Miss Hriya Patil.
2. The Committee had before it a Bundle of documents (92 pages), a Service Bundle (22 pages), two phone logs and a video recording.

ALLEGATIONS AND BRIEF BACKGROUND

3. The allegations against Miss Patil were as follows:

Miss Hriya Patil, a student of ACCA, in respect of her on-demand remotely invigilated Advanced Financial Management (AFM) exam taken on 05 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 [sic] 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. Gave the exam proctor false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.
5. Miss Hriya Patil's conduct in respect of any or all of the above was:
 - a) Dishonest, in that she used an unauthorised item, a mobile phone with camera, during the Exam to gain an unfair advantage for herself in the Exam or in the alternative:
 - b) Such conduct demonstrates a failure to act with integrity.
6. By reason of the above, Miss Hriya Patil 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.

- 4. Miss Patil is a student member of ACCA, having been admitted to student membership on 20 March 2023 [REDACTED].
- 5. Between September 2023 and the exam in question, in September 2025, Miss Patil had previously sat 14 ACCA examinations. Prior to all examinations, candidates receive an attendance docket which contains ACCA's Examination Regulations and Examination Guidelines. These include the following regulations:

1. You are required to adhere at all times to ACCA's Rulebook, the Exam Regulations and Exam Guidelines. If you are found to be in breach of any of the Exam Regulations or fail to adhere to the Exam Guidelines, you may become liable to disciplinary action pursuant to ACCA's bye-law 8, which could result in your removal from the student register. You are liable to disciplinary action in accordance with the bye-laws, regulations and guidelines in force at the time of the breach. However, all disciplinary proceedings, shall be conducted in accordance with the byelaws and Complaints and Disciplinary Regulations in force at the time of such proceedings.

3. You must not give false or misleading information to the exam supervisor(s), invigilator(s), remote invigilator(s), proctor(s) or any ACCA personnel.

5(a). The use of dictionaries, electronic devices, and/or translators of any kind is not permitted during the exam by you or any other person. You must not have on or at your desk a calculator which can store or display text. Further, the use of any electronic communication device, camera, smart watch, or any other item with photographic, recording or smart technology functionality, including mobile phones, is not permitted by you or any other person (unless the exam is being conducted remotely in which case the mobile phone must only be used only in accordance with ACCA's Exam Guidelines). Such items are regarded as 'unauthorised items' and are taken into the examination room at the candidate's own risk.

5(b). 'Unauthorised items' must not be worn, or placed on your desk, in pockets of clothing, in your bag or personal belongings, or be kept anywhere else on or about your person or desk by you or another person. If you, or another person, bring 'unauthorised items' to the exam, you must declare them to the exam personnel prior to the start of the exam. For Centre-Based exams, mobile phones (or communication devices of any type), smartwatches or other wearable technology, must be switched off and stored as directed by the examination personnel.

6(b). If you breach exam regulation 5(a) and/or 5(b) or permit another person to act contrary to those exam regulations, it will be assumed that you, and/or the other person, intended to use the 'unauthorised items' 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, and/or the other person, did not intend to use the 'unauthorised items' to gain an unfair advantage for you, or others, in the exam and/or a future exam.

13. 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.'

6. On 5 September 2025, Miss Patil sat ACCA's Advanced Financial Management ('AFM') exam. This was a computer-based exam, remotely invigilated by a proctor through the camera on the candidate's computer. The Committee was provided with the video recording of Miss Patil taken during the exam. The timings referred to below are from the start of the video recording.
7. At the start of the exam, the proctor instructed Miss Patil to put her phone on silent mode and out of arm's reach. This is a requirement of the Exam Guidelines. Miss Patil confirmed she had done so.

8. Between 2.32.35 and 2.32.53, Miss Patil can be seen holding a yellow-coloured mobile phone and looking down towards it as if reading from its screen. At 2.35.35 and 2.35.41, Miss Patil can again be seen holding and looking at a yellow mobile phone.
9. Between 2.37.11 and 2.39.40, the proctor confronted Miss Patil about her use of the mobile phone. ACCA's case is that Miss Patil misled the proctor by saying that she had not used the phone; that it was a calculator that she had been using; and that the phone was behind her.
10. The proctor asked Miss Patil to do a room scan with the camera on her laptop. ACCA's case is that, at 2.37.51, Miss Patil can be seen to move her arm as if placing her phone down, before doing the room scan, in order to give the impression she had not been using it. She then showed the proctor that the phone was on a small desk down to her right-hand side. She repeated to the proctor that she had not been looking at her phone but had been looking at her calculator. The calculator is seen on the video. It is larger in size than the mobile phone; grey or black in colour; and wrapped in plastic.
11. On 14 January 2026, the ACCA Investigations Department wrote to Miss Patil, providing her with the video footage of the AFM exam and requesting her comments regarding the allegation that she had used a mobile phone during the exam.
12. Miss Patil replied on 15 January 2026, and gave the following answers:

1. *Confirmation of the object and why it was not kept out of arm's reach*

Yes, the yellow object referred to was a mobile phone. This was a spare phone kept in the room solely for internet connectivity purposes. In previous remotely invigilated exams, I had been instructed by proctors to keep a phone available in case of emergency or connectivity issues. Unfortunately, during this exam, I failed to ensure that the phone was placed completely out of arm's reach, which I now understand was a breach of ACCA's exam guidelines.

2. *Confirmation if the object was not a phone*

As stated above, the object was indeed a phone.

3. *Use of the phone during the exam*

I did not use my phone to access any exam materials, notes, or resources, nor did I use it to gain any assistance with the exam. At the time in question, my exam screen briefly went blank, and I panicked that my internet connection had dropped. In that moment of anxiety, I briefly picked up the phone to check whether I could connect to the hotspot. This lasted only a very short time, and I immediately placed the phone back down. I did not continue to use it thereafter.

4. *Communication with any third party*

I did not use my phone to communicate with any third party at any point during the exam. No calls, messages, or any form of communication took place with anyone.

5. *Failure to adhere to ACCA's exam regulations and guidelines*

I fully accept that I did not adhere strictly to ACCA's exam regulations and guidelines by having my phone within arm's reach. This was not intentional misconduct but a lapse in judgment caused by panic when I believed there was a technical issue. I sincerely regret this error and understand the importance of following exam rules precisely.

6. *Explanation regarding my response to the proctor during the exam*

When I was confronted by the proctor during the exam, I was extremely anxious and distressed. I had never experienced such a situation before and reacted out of fear that my exam would be immediately terminated. At that moment, I failed to clearly and calmly explain the situation and instead denied using the phone. I acknowledge that this was the wrong response. My intention was not to deliberately mislead but was a result of panic and confusion under pressure. I recognise now that I should have explained honestly and clearly at that time, as I later did in my email of 28 October 2025.

I wish to emphasise that at no point did I intend to gain an unfair advantage, nor did I use my phone for any improper purpose. I deeply regret the distress and concern caused by this incident and respectfully request that ACCA take into account the context, my cooperation, and my academic integrity throughout my ACCA studies.

13. On 31 March 2026, ACCA informed Miss Patil by email that the allegations against her had been referred to the disciplinary assessor. Miss Patil replied, reiterating that she did not use her phone to access any exam-related material, notes or external assistance of any kind. She emphasised that she did not use her phone to take photographs or recordings of the exam content. She disputed that she had acted dishonestly or that she had attempted to gain an unfair advantage.

MEMBER'S CASE

14. Miss Patil completed her Case Management Form on 17 May 2026. In response to the Allegations, she stated:

'I do not admit the allegations in full. I accept that I had a mobile phone within arm's reach during the exam, which was a breach of the exam guidelines. However, I did not use the phone to access any exam-related materials, nor did I take any photographs or recordings of the exam content. I did not communicate with any third party or attempt to gain any unfair advantage.

My actions were the result of panic due to a perceived technical issue, and I regret not handling the situation appropriately at the time. However, I deny any dishonest intent or misconduct.'

15. At the outset of the hearing, Miss Patil admitted Allegations 1 and 4 and denied the remaining Allegations.
16. Miss Patil gave evidence to the Committee. She said that in previous exams she had left her mobile phone outside the room. However, in her more recent exams, the proctor had told her that she should have her phone inside the room

with her. She was, however, fully aware that the phone was not to be within arm's reach when taking an exam.

17. She said that she accepted that, during the AFM exam on 5 September 2025, her phone was within arm's reach. She accepted that this was against exam rules. However, this was not, she said, because she had any intention to take photographs of the exam. She said this was in case she had connectivity issues, in which case she could have used her hotspot to connect to the internet.
18. Miss Patil accepted in cross-examination that she told the proctor at the start of the exam that she only had her passport and calculator within reach. She had not mentioned the mobile phone, though she accepted it was also within arm's reach. It did not occur to her, she said, to tell the proctor that she had her mobile phone next to her in case of connectivity issues.
19. Miss Patil told the Committee that during the exam her laptop screen went blank. The laptop was connected to the charger, so she thought it was a connectivity issue, which she described as a 'glitch'. She took up her phone but before she connected to the hotspot, her screen came back on.
20. In cross-examination, she accepted that when she is first seen holding the phone, at 2.32.35, she was still interacting with the screen, and it had not gone blank. However, she maintained that her reason for using the phone was internet connectivity issues.
21. It was put to her by Mr Brady that, if she had connectivity issues, there was no need for her to lift her phone up and point it to her laptop screen. She said she did not remember why she held her phone in that position, but that it was not in order to take images of the screen.
22. Miss Patil accepted that her response to the proctor was wrong and misleading, and she said she deeply regrets it. It was purely out of panic because she thought the exam was going to get terminated. She accepted she handled the situation badly but said there was a difference between that and having the intention to cheat.

DECISIONS ON ALLEGATIONS AND REASONS

23. The Committee considered the documents before it, the oral evidence of Miss Patil, the submissions of both parties and the advice of the Legal Adviser.
24. Miss Patil admitted Allegations 1 and 4. The Committee bore in mind, however, that Miss Patil was not legally represented. Whilst taking into account these admissions, it nonetheless considered each Allegation in turn. It bore in mind that the burden of proving an allegation rests on ACCA (save where Exam Regulation 6(b) applies; as to which, see paragraph 30 below) and the standard to be applied is proof on the balance of probabilities.

Allegation 1

25. Miss Patil admitted this Allegation. The video recording clearly shows Miss Patil holding and looking at her mobile phone during the exam. Indeed, Miss Patil accepted that she not only had her phone within arm's reach but that she had looked at it during the exam. This, as she accepted, is in breach of the Exam Guidelines, and is therefore contrary to Exam Regulation 1.
26. The Committee was satisfied Miss Patil's admission was properly entered and found this Allegation proved in its entirety on the basis of that admission.

Allegation 2

27. Miss Patil denied this Allegation. Whilst she accepted she had the phone within arm's reach, and indeed had used it, she told the Committee that this was to connect to the hotspot. She denied that this was to gain an unfair advantage.
28. The Committee found Miss Patil's account to be implausible. If Miss Patil had, as she said, had her phone with her because she was worried about connectivity issues, there was no reason why she could not have explained that to the proctor. However, she told the proctor at the start of the exam that the only items in her reach were her passport and calculator, which was clearly a lie. Further, after the proctor had seen her holding her phone, she told them it was her calculator, which was also a lie.

29. The Committee also rejected Miss Patil's account that she had only used her phone because her screen had gone blank. If there had been a 'glitch' in connection, as she alleged, the video would have dropped out, and it did not. Further, if the only purpose of using the phone was to access a hotspot, there was no need for her to hold it up pointing towards her laptop screen, as she was seen doing in the video on more than one occasion.
30. The Committee was satisfied that Miss Patil used her phone during the exam in breach of Exam Regulations 5(a) and 5(b). Having made that finding, the Committee must find that the purpose of using the phone was to gain an unfair advantage, unless Miss Patil satisfies it to the contrary (per Exam Regulation 6(b)). Accordingly, the burden was on Miss Patil to prove that her reason for using the phone during the exam was not to gain an unfair advantage.
31. The Committee found that Miss Patil had not discharged this burden. It did not accept her explanation that the only reason she used her phone was to access the hotspot, and accordingly it found her purpose was to gain an unfair advantage.
32. The Committee therefore found this Allegation proved.

Allegation 3

33. Exam Regulation 13 prohibits copying or photographing exam content. Miss Patil disputed that she had used her phone to photograph or video the exam content.
34. The Committee had found, in relation to Allegation 2, that Miss Patil used her phone to gain an unfair advantage in the exam. However, that was not necessarily by taking an image of the exam questions. It was equally likely, in the Committee's view, that she could have been using the phone to access information helpful to her in answering a question.
35. The Committee could therefore not be satisfied, on the balance of the probability, that Miss Patil used her phone to photograph or copy the exam content.

36. The Committee therefore found this Allegation not proved.

Allegation 4

37. The Committee was provided with the phone logs which showed that when Miss Patil was challenged by the proctor about her use of a phone during the exam, she denied it. She claimed that the item that the proctor had seen her holding was a calculator.
38. This was clearly false and misleading and, indeed, Miss Patil admitted this Allegation at the outset of the hearing.
39. The Committee was satisfied Miss Patil's admission was properly entered and found this Allegation proved on the basis of that admission.

Allegation 5(a)

40. In respect of Allegation 2, the Committee had found Miss Patil used her phone to gain an unfair advantage. Put simply, she had cheated in a professional exam. She had also attempted to cover up her cheating by lying to the proctor and moving her phone away from her desk before doing the room scan requested by the proctor.
41. Applying the test laid down in *Ivey v Genting Casinos*, the Committee was satisfied that Miss Patil's conduct would be regarded as dishonest by the standards of ordinary and honest people.
42. The Committee therefore found this Allegation proved.

Allegation 5(b)

43. Having found Allegation 5(a) proved, there was no need for the Committee to record a finding on Allegation 5(b).

Allegation 6

44. Miss Patil had admitted misleading the proctor and had, the Committee found, acted dishonestly in order to gain an unfair advantage in her AFM exam. These are very serious failings short of expected standards and would be regarded as deplorable by fellow practitioners.
45. Such conduct brings discredit on herself and the profession of accountancy. It clearly amounts to misconduct. The Committee therefore found Allegation 6(a) proved.
46. As Allegation 6(b) was put in the alternative to Allegation 6(a), there was no need for the Committee to consider it.

SANCTION AND REASONS

47. 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.
48. Miss Patil told the Committee she had made some mistakes. She said she was extremely regretful and very sorry for what she had done. She told the Committee she had worked very hard and was close to completing her ACCA exams. She only had two papers left and did not want to let go of the opportunity of gaining her ACCA qualification. She said that, given a chance, she would prove she is an asset to the Association.
49. In mitigation, the Committee took into account that no previous disciplinary findings had been made against Miss Patil. She had engaged with the ACCA investigation throughout, including attending this hearing. She had expressed regret and apology, although the Committee considered that she had limited insight in light of her continued denial of cheating. Further, she had not reflected on the impact her actions would have on the profession and on honest students who do not cheat in their exams.

50. The Committee considered that Miss Patil's lack of full insight was an aggravating factor, as was the fact that the conduct in this case amounted to serious misconduct.
51. Having found that Miss Patil's actions amounted to serious misconduct, taking no further action or admonishing her were clearly not appropriate. Further, the GDS indicates that a reprimand is only appropriate if the conduct in question is minor in nature, which this was not.
52. Miss Patil's actions were not only a very serious departure from proper and acceptable standards but were intentional. Cheating by a student undermines the integrity of the exam system and creates a risk that the student will gain a qualification they are not entitled to. Furthermore, there was a lack of understanding and appreciation of wrongdoing on Miss Patil's part in light of her continued denials. In light of those factors, the Committee determined that severe reprimand was insufficient to protect the public.
53. The Committee concluded that Miss Patil's conduct in this case was fundamentally incompatible with being a student member of a professional association. It constituted not only a serious departure from relevant standards, but involved dishonesty, and there is no room in the profession for a dishonest accountant.
54. The Committee did not feel that any order which allowed Miss Patil to retain her student membership of ACCA could be justified. Therefore, the Committee made an order under CDR 13(4)(c) of the Disciplinary Regulations removing Miss Patil from the student register.
55. The Committee did not consider that the public interest in this case required it to additionally make an order under CDR 13(4)(c) restricting Miss Patil's right to apply for readmission beyond the normal minimum period.

COSTS AND REASONS

56. ACCA applied for costs against Miss Patil in the sum of £6,563. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing.

57. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour, and it accepted that the costs claimed had been reasonably incurred.
58. Miss Patil had not completed a statement of means or provided any documentary proof of her financial circumstances. She told the Committee [PRIVATE].
59. In all the circumstances, the Committee considered the appropriate order was that Miss Patil should pay a contribution to ACCA's costs in the sum of £660.

EFFECTIVE DATE OF ORDER

60. The Committee determined that it would be in the interests of the public for the order to take immediate effect. Therefore, pursuant to CDR 20, the order removing Miss Patil from the student membership will take effect immediately.

Dr Mike Kelly
Chair
9 September 2026