

APPLICATION ON PAPERS

ADMISSIONS AND LICENSING CHAIR OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Haseeb Shah

Considered on: 03 August 2024

Chair: HH Suzan Matthews KC

Outcome: Permission to appeal is refused

DECISION

1. On 18 June 2024 the Applications and Licencing Committee (ALC) heard an application by Mr Shah for readmission to the Student Register. The ALC refused his application, and he now seeks permission to appeal that decision.
2. In considering this application as a Single Chair, I have been provided with the Bundle and Documents placed before the ALC, their reasons, Mr Shah's application and supporting documents, his additional GRC supporting letter sent on 29 July 2024 and a Response from ACCA dated 31 July 2024.
3. I have reminded myself that permission to appeal may only be granted if the appeal would have a real prospect of success on one or more of the grounds as set out in the appellant's application notice. In this case Mr Shah, by his application via email dated 15 July 2024, and his attached GRC letter which I treat as additional evidence and was sent on 29 July 2024, has set out his reasons in support of his application as follows:

I am writing to address the recent session held regarding my readmission to ACCA. I acknowledge that my previous response fell short of expectations

due to a language barrier and a genuine misunderstanding of the requirements. However, I am eager to rectify this mistake and demonstrate my true capabilities and commitment to ACCA's values. I have since sought guidance from my mentor and thoroughly reviewed the requirements. I am confident that I can provide compelling evidence and references that showcase my:

*- Unwavering dedication to ACCA's principles and code of conduct –
Consistent display of honesty, integrity, and responsibility in my professional endeavors – Passion for contributing to ACCA's betterment and the accounting profession as a whole*

I assure you that my readmission will not only be a testament to my growth and learning but also a valuable asset to the ACCA community. I am eager to leverage my skills and experience to make a positive impact and uphold the organization's integrity. I kindly request the opportunity to present my revised evidence and references, demonstrating my eligibility for readmission. I am confident that, upon review, you will find my application convincing and grant me the opportunity to continue my journey with ACCA. Thank you for your consideration. I look forward to the opportunity to showcase my commitment and contribute to ACCA's excellence

4. In their response ACCA oppose the application submitting in short that there was no error of fact by the Committee and any new evidence provided by Mr Shah would not have altered any of the Committee's findings or orders. For reasons explained below I find these submissions persuasive.

BACKGROUND

5. Mr Shah became an ACCA student member on 9 March 2019.
6. On 27 July 2020 he sat a remotely invigilated examination.
7. In September 2020, ACCA's Customer Services Team based in Lahore, Pakistan received an email from an anonymous complainant raising concerns about the conduct of ACCA students when taking ACCA CBE exams in the

- region. The email attached three screenshots showing the text of question 37 (Q37) from the FFA Financial Accounting examination taken by Mr Shah.
8. ACCA's investigation concluded that Mr Shah had a phone with him during the exam and used it to take photographs of an exam question, namely Q37. Furthermore, Mr Shah sent these photographs to another person.
 9. A Disciplinary Committee (DC) conducted a disciplinary hearing on 9 December 2022 and it is recorded that Mr Shah was present and represented himself with the assistance of an interpreter for Urdu and the DC said at paragraph 11 *"At today's hearing, Mr Shah chose to give evidence and be cross examined. He had a moderately good level of spoken English and was able to give most of his evidence in English."*
 10. At that hearing Mr Shah admitted having a phone with him during the examination and using it to take photos and sending the photos to another. He gave reasons why he had done this, but those reasons were, by implication, rejected by the DC.
 11. Between paragraphs 12 and 21 of their reasons the Committee set out why they had found Mr Shah's explanation for his conduct unreliable and had found the allegations proved. They concluded the allegations were particularly serious. The actions taken by Mr Shah had involved a level of premeditation and intention. That Committee considered that his dishonest behaviour enabled others to cheat which made his misconduct worse.
 12. The Committee ordered that Mr Shah was exclude from ACCA's student register but was not required to contribute to ACCA's costs, and I understand and there are no outstanding costs owed by Mr Shah. Mr Shah was unable to make any application for readmission for a minimum period of 12 months in accordance with Regulation 14(2) of ACCA's Membership.
 13. In February 2024, Mr Shah applied for readmission to ACCA membership.

MERITS

14. Mr Shah says, *“I acknowledge that my previous response fell short of expectations due to a language barrier and a genuine misunderstanding of the requirements.”*

At the hearing on 9 June 2024 Mr Shah again had the assistance of an interpreter. It is not clear if he is referring to the circumstances of the examination in September 2022, or either the DC or ALP hearings. If to the hearings, there is nothing to support or infer a language barrier problem that would point to a mishearing or unfair hearing and there is no support to his application in this respect.

15. Mr Shah says *“I am confident that I can provide compelling evidence and references ...”*

The ALC had numerous references before it, and I have read the one additional piece sent by email dated 29 July 2024 and comments made by Mr Shah, which are effectively a repetition of the matters he has already put before the ALC and which they rejected.

16. It is clear from the paragraphs as set out below from their reasons why the ALP refused his application. They made no error of law in reaching those findings and were entitled to find as they did after hearing and considering all the evidence.

54. “However, the Committee were concerned about Mr Shah’s lack of reflection as to the impact of his actions upon the reputation of ACCA and public confidence in the profession and was instead more concerned about the impact of the Disciplinary Committee’s finding on himself personally, in relation to his ability to gain employment, and the damage to his reputation, and mental health. The lack of insight, reflection or remorse was undermining to his application. His behaviour had seriously compromised the profession and exam process.

55. The Committee considered Mr Shah's oral submissions that his actions were a mistake, which he regretted and that he would not do this again. He wanted to be given a second chance to prove that he could act with honesty and integrity. Unfortunately, there was a lack of explanation as to how he would do things differently and why he had not demonstrated insight.
56. Considering all the above Mr Shah, has failed to satisfy the Admissions and Licensing Committee as to his "*general character and suitability*" for admission for ACCA student status pursuant to Regulation 7 of The Chartered Certified Accountants' Membership Regulations 2014. Therefore, his application for admission and in his case readmission under Regulation 14 for ACCA Student Registration is rejected.

The ALC had clearly considered the evidence given by Mr Shah, the documents and references he had produced in support of his conduct over the last 2 years, but as set out above were not satisfied as to his general character and suitability.

17. Having read the additional document provided by Mr Shah, and taking all he has said subsequently into account, I regret that permission to appeal is refused. As stated above, permission to appeal may only be granted if the appeal would have a real prospect of success on one or more of the grounds as set out in the appellant's application notice. I cannot identify any prospect of success given all the above matters.
18. The application by Mr Shah for permission to appeal is refused on all matters.

HH Suzan Matthews KC
Chair
3 August 2024