

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Mohammed Suboor Khan

Heard on: Thursday, 03 October 2024

Location: Virtual hearing via Microsoft Teams

Committee: Ms Ilana Tessler (Chair)
Ms Caroline Robertson (Lay)
Mr Abdul Samad (Accountant)

Legal Adviser: Ms Jane Kilgannon

**Persons present
and capacity:** Mr Kamran Khan (Case Presenter on behalf of ACCA)
Miss Nicole Boateng (Hearings Officer)

Summary: Allegations found proved: 1; 2; 3; 4(a) in relation to 2 and
3; and 4(b) in relation to 1
Removal from the student register

Costs: Mr Khan ordered to pay £5,470.00 towards ACCA's costs

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

INTRODUCTION

1. The Disciplinary Committee (the Committee) convened to consider the case of Mr Mohammed Suboor Khan (Mr Khan).
2. Mr Khan did not attend the hearing and was not represented.
3. Mr Kamran Khan (Case Presenter) represented the Association of Chartered Certified Accountants (ACCA).
4. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
5. In accordance with Regulation 11(1)(a) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 (the Regulations), the hearing was conducted in public.
6. The hearing was conducted remotely through Microsoft Teams.
7. The Committee had considered in advance the following documents:
 - a. A Memorandum and Agenda (pages 1 to 2);
 - b. A Hearing Bundle (pages 1 to 91); and
 - c. A Service Bundle relating to today's hearing (pages 1 to 20).
8. The Committee had also been sent and had viewed a copy of video footage of an examination dated 3 December 2021 (1 hour 54 minutes and 34 seconds in duration).

SERVICE OF PAPERS

9. The Committee considered whether the appropriate documents had been served on Mr Khan in accordance with the Regulations.

10. The Committee accepted the advice of the Legal Adviser, who referred it to Regulations 10 and 22 of the Regulations, and in particular the requirement that notice of the hearing must be served no later than 28 days before the date of the hearing unless there are exceptional circumstances.
11. The Committee noted the written notice of the hearing scheduled for today, 3 October 2024, that had been sent by electronic mail (email) to Mr Khan's registered email address on 4 September 2024. It also noted the subsequent emails sent to him with the necessary link and password to enable him to gain access to the letter and the documents relating to this hearing.
12. As the Notice of Hearing was sent by email, the Committee noted that service may be proved by confirmation of delivery of the notice, which had been provided to the Committee, and that the notice would be deemed as having been served on the day that it was sent, that is, 4 September 2024. On the basis of that documentation, the Committee was satisfied that the notice of hearing had been served on Mr Khan on 4 September 2024, 29 days before the date of today's hearing.
13. The Committee noted the contents of the notice of hearing and was satisfied that it contained all of the information required by Regulation 10 of the Regulations.
14. The Committee concluded that service of the Notice of Hearing had been effected in accordance with Regulations 10 and 22 of the Regulations.

PROCEEDING IN ABSENCE

15. The Case Presenter made an application for the hearing to proceed in the absence of Mr Khan.
16. The Committee, having satisfied itself that the requirements of Regulations 10 and 22 of the Regulations had been complied with, went on to consider whether to proceed in the absence of Mr Khan.

17. The Committee took into account the submissions of the Case Presenter. The Committee accepted and took into account the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5, and *GMC v Adeogba and GMC v Visvardis* [2016] EWCA Civ 162.
18. The Committee bore in mind that its discretion to proceed in the absence of Mr Khan must be exercised with the utmost care and caution.
19. The Committee noted that ACCA had sent a Notice of Hearing and further correspondence to Mr Khan at his registered email address, but had received no response. It also noted that ACCA had made attempts to contact Mr Khan by telephone on 19 September 2024 and 1 October 2024 but that the calls had not been answered and there was no opportunity to leave a message.
20. On the basis of the evidence set out above, the Committee was satisfied that ACCA had made reasonable efforts to notify Mr Khan about today's hearing and that Mr Khan knew or ought to know about the hearing. The Committee noted that Mr Khan had not applied for an adjournment of today's hearing and there was no indication that such an adjournment would secure his attendance on another date. Furthermore, there was no evidence that Mr Khan was absent due to incapacity or illness. The Committee therefore concluded that Mr Khan had voluntarily absented himself from the hearing.
21. The Committee noted that the allegations related to an examination that took place almost three years ago, in December 2021. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously.
22. Having balanced the public interest with Mr Khan's own interests, the Committee decided that it was fair and in the interests of justice to proceed in Mr Khan's absence.

BRIEF BACKGROUND

23. Mr Khan became a student member of ACCA on 18 November 2021.
24. On 3 December 2021 Mr Khan sat an ACCA Financial Accounting remotely-invigilated examination. The examination was terminated by the invigilator before Mr Khan had completed the examination.
25. The remote invigilator filed an Incident Report on 3 December 2021. The invigilator stated:

“The test taker was observed frequently looking off-screen to the right while the exam was active. [...] Their materials were located on the left side of the table. The proctor warned them that this is not allowed, but the behaviour persisted. [...] Another person was seen assisting the test taker prior to connection to a proctor, and the test taker can be observed excessively looking off-screen during the start-up process before complying with the proctor’s instructions. [...] while the test taker was still in monitoring, the lights inside the testing area suddenly went off and the test taker continued looking off-screen. As a result, the test taker was not allowed to continue and was advised to contact their testing organizations [sic]. Upon sending the termination PDR, the test taker began whispering to another person inside the room”.

26. On 7 December 2021 ACCA wrote to Mr Khan advising him that they had received an incident report stating that he had looked off-screen multiple times during the examination despite warnings from the proctor. ACCA stated:

“Your conduct may have breached ACCA’s regulations and/or guidelines. As a result, your case is being referred to our Professional Conduct Department who will write to you to provide further details of the steps that they will take to progress your case”.

27. On 12 December 2021 Mr Khan contacted ACCA by email. He stated:

"I [...] would like to share my experience on the financial accounting exam day (i.e. 3rd of December, 2021).

There were two major issues that happened on that day..

1. *I was very nervous and tensed since it was my first exam and I was unable to understand some things the Proctor was saying. May be the language could be the issue. And since I was not understanding, I was getting even more nervous.*

She continuously wanted me to show the room, change the place and nearly after the exam started she was talking to me for almost 45 mins. And then

2. *The next issue was the electricity issue.. suddenly during the exam, there was a power blackout due to which the internet also got disc connected and the exam was ended.*

I didnt finish even 50% of my exam.

These are the things I wanted to share.

Kindly consider the same and let me know the status of the respective exam. I was not in any intention of breaking any rules of ACCA exams".

28. ACCA conducted an investigation and obtained a copy of the video footage of Mr Khan's examination sitting. ACCA's analysis, now set out in a file note by a member of ACCA staff dated 25 August 2022, stated that the video footage included:

- a. Frequent looking off-screen;
- b. Voices in the background;
- c. Mr Khan turning around and whispering to another person;
- d. Mr Khan opening a door and allowing third parties to enter the examination room;
- e. Mr Khan having a conversation with those third parties; and
- f. Third parties touching Mr Khan's computer.

29. ACCA wrote to Mr Khan at his registered email address on 25 August 2022, raising concerns about his conduct during the examination and asking for a response to a number of questions by 8 September 2022. No response was received.
30. ACCA wrote to Mr Khan again on 16 September 2022, 16 November 2022 and 23 February 2023. No response was received.
31. On 3 October 2022 a member of ACCA staff called Mr Khan on his registered telephone number. Mr Khan answered the call, confirmed that he had received the previous correspondence and said that he would provide his responses by ACCA's deadline of 3 March 2023. No response was received.

ALLEGATIONS

Mr Mohammed Suboor Khan, an ACCA student, on 03 December 2021, in respect of a remotely invigilated Financial Accounting exam (the exam):

1. Was communicating with another person and/ or people other than the exam proctor, contrary to Exam Regulation 16.
2. Permitted someone else to be in the room in which he was sitting the exam, contrary to Exam Regulation 20.
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Khan failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
 - a. 25 August 2022
 - b. 16 September 2022
 - c. 16 November 2022
 - d. 24 February 2023
4. By reason of his conduct, Mr Khan is:

- a. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the Allegations 1 to 3 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 Allegations at 1 to 3 above

DECISION ON ALLEGATIONS AND REASONS

Admissions

32. There were no admissions and so ACCA was required to prove all of the matters alleged.

Evidence and submissions of ACCA

33. The Case Presenter took the Committee through the documentary and video evidence relied upon by ACCA.
34. The Case Presenter provided written and oral submissions on behalf of ACCA.
35. The Case Presenter asserted that the video footage of the examination showed Mr Khan looking frequently off-screen, Mr Khan turning around and whispering, and at least one other person entering into the examination room and having a conversation with Mr Khan.
36. In relation to Allegation 1, the Case Presenter stated that Examination Regulation 16 prohibits candidates from communicating with any person other than the remote examination proctor/invigilator/supervisor during the examination. The Case Presenter asserted that the video footage showed Mr Khan looking off-screen on multiple occasions, turning around, and communicating with other people who should not have been there. He submitted that this behaviour was in clear contravention of Examination Regulation 16.

37. In relation to Allegation 2, the Case Presenter stated that Examination Regulation 20 provides that *“If you are taking a remotely-invigilated exam, only you and 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 proctoring platform until 5 minutes after the time that you submit your exam, or your exam is terminated (whether by you or anyone or anything else)”*. The Case Presenter asserted that the video footage showed the arm of a person other than Mr Khan, Mr Khan whispering to another person, and Mr Khan letting third parties into the room. As such, the Case Presenter submitted that Mr Khan was not, therefore, alone in the examination room and had permitted another person to be in the examination room, contrary to Examination Regulation 20.
38. In relation to Allegation 3, the Case Presenter submitted that Mr Khan’s failure to respond to the four letters from ACCA amounted to a failure to fully cooperate with an ACCA investigation. He submitted that the failure risked frustrating ACCA’s investigation into Mr Khan’s conduct and undermining public confidence in ACCA’s ability to regulate its members.
39. In relation to Allegation 4(a), the Case Presenter submitted that Mr Khan’s conduct was serious and had brought discredit to Mr Khan, ACCA and the accountancy profession. As such, he submitted that it had amounted to serious professional misconduct. In the alternative, in relation to Allegation 4(b), the Case Presenter submitted that Mr Khan’s conduct rendered him liable to disciplinary action.
40. In response to questions from the Committee, the Case Presenter confirmed that:
- a. ACCA had not obtained a translation of the alleged whispering and communicating by Mr Khan during the examination; and
 - b. The examination was still ongoing when it was terminated by the remote invigilator.

Evidence and submissions of Mr Khan

41. Mr Khan did not attend to make oral representations and nor did he submit any written representations.
42. The Committee had regard to Mr Khan's email to ACCA on 12 December 2021, in which he had explained that he had been nervous on the day of the examination and that, at a certain point, there had been a "*power blackout*" which disconnected his computer from the internet. The Committee noted that Mr Khan had stated that he had not had any intention of breaking any ACCA examination rules.

Decisions and reasons of the Committee

43. The Committee considered all of the documentary and video evidence before it, and the submissions of the Case Presenter. The Committee accepted the advice of the Legal Adviser, which included reference to the applicable burden and standard of proof, and the interpretation of the term misconduct.

Allegation 1 – proved

44. In relation to Allegation 1, the Committee noted that Examination Regulation 16 prohibits candidates from communicating or attempting to communicate with any person other than the remote examination proctor/invigilator/supervisor during the examination. The Committee noted that ACCA had alleged that Mr Khan had communicated with another person and / or people other than the examination proctor.
45. The Committee noted that Mr Khan had stated, in his email to ACCA dated 12 December 2021, that he had not had any intention of breaking any ACCA examination rules.
46. The Committee carefully examined the video footage of the examination in question. The Committee noted that, towards the end of the video footage of the examination:

- a. Mr Khan appeared to verbally respond to the voice of another person coming from behind the door to the examination room; and
 - b. Mr Khan opened the door to the examination room, two people entered the room and he spoke to at least one of those people.
47. The Committee noted that the timing of the voice behind the examination room door and the entry of two other people into the examination room appeared to coincide with the lights having gone off in the examination room, but Mr Khan still being visible before his computer screen and light emanating from behind the examination room door. The Committee noted that this was consistent with what Mr Khan had told ACCA in his email dated 12 December 2021, about there having been a “*blackout*” during his examination sitting. Furthermore, the Committee noted that Mr Khan appeared to have acted deliberately and openly in allowing the people to enter the examination room, in that he made no apparent attempt to conceal his actions from the computer camera which he knew was being remotely monitored. In those circumstances, the Committee considered that the arrival of the two other people to the examination room and engaging in dialogue with Mr Khan, was likely to have been prompted by the lights going out in the examination room.
48. Nevertheless, the Committee noted that the prohibition on communicating with any other person during the examination in Examination Regulation 16 was set out in strict terms, with no exceptions or allowances made for circumstances such as these. Therefore, in communicating with another person during the examination, the Committee found that Mr Khan had acted in breach of Examination Regulation 16.
49. Accordingly, the Committee found Allegation 1 proved.

Allegation 2 – proved

50. In relation to Allegation 2, the Committee noted that Examination Regulation 20 requires the candidate to be alone in the examination room as soon as they log

onto the proctoring platform, during the examination and for five minutes after the examination has ended.

51. The Committee noted that Mr Khan had stated, in his email to ACCA dated 12 December 2021, that he had not had any intention of breaking any ACCA examination rules.
52. The Committee carefully examined the video footage of the examination in question. The Committee noted that, towards the beginning of the video footage, when identification checks were being carried out, an arm and hand appeared on screen, with Mr Khan's head and upper body in frame behind. From the positioning of the arm and Mr Khan's head and upper body, the Committee considered it to be reasonable for it to infer that the arm and hand could not have belonged to Mr Khan himself. Therefore another person must have been in the examination room with Mr Khan at that time.
53. The Committee noted its earlier finding that the video footage showed Mr Khan opening the examination room door and allowing two other people to enter the room.
54. The Committee therefore found that there had been at least one other person in the examination room with Mr Khan, both during the identification checks before the examination started and, shown later in the video footage, whilst the examination was still ongoing.
55. In permitting at least one other person to be in the examination room, the Committee found that Mr Khan had acted in breach of Examination Regulation 20.
56. Accordingly, the Committee found Allegation 2 proved.

Allegation 3 – proved

57. In relation to Allegation 3, the Committee noted the ACCA letters sent by email on 25 August 2022, 16 September 2022, 16 November 2022 and 24 February

2023. The Committee noted that reference was made in the letters to the part of the Regulations that require ACCA members, including student members, to cooperate fully with ACCA investigations.
58. The Committee noted that ACCA's records show that the letters were sent to the email address that Mr Khan had provided to ACCA as his registered email address. The Committee also noted that Mr Khan had confirmed during a telephone conversation with an ACCA member of staff on 24 February 2023 that he had received the letters and that he would respond to them.
59. The Committee noted that Mr Khan was under a duty to cooperate fully with the ACCA investigation into his conduct and found that, by not responding to the letters in question in any way, he had failed to discharge that duty.
60. Accordingly, Allegation 3 was found proved.
61. In relation to Allegation 4(a), the Committee considered the seriousness of Mr Khan's conduct set out at Allegations 1, 2 and 3. The Committee referred back to the evidence that it had seen and heard and its findings in relation to those allegations.

Allegation 4(a) – not proved in relation to Allegation 1

62. In relation to Allegation 1, the Committee referred to its earlier finding that the presence of two other people in the examination room engaging in dialogue with Mr Khan was likely prompted by the lights having gone off in the examination room. Given that context, the Committee considered that Mr Khan's communication with those other people at that time was understandable. Although it was a breach of Examination Regulation 16, the Committee did not consider it to have been a serious breach given the circumstances. On that basis, the Committee found that Mr Khan's conduct set out at Allegation 1 was not serious enough to amount to misconduct.
63. Accordingly, Allegation 4(a) was found not proved in relation to Allegation 1.

Allegation 4(a) – proved in relation to Allegation 2

64. In relation to Allegation 2, the Committee referred to its earlier finding that there had been another person in the examination room during the identification checks before the examination itself had started. The Committee considered this to be a serious breach of Examination Regulation 20 which was set out in clear terms and required Mr Khan to be alone in the examination room from the moment that he logged onto the remote proctoring platform. The Committee did not identify any circumstances that reduced the seriousness of this breach. The later “*blackout*” was irrelevant because it happened much later in time and so could not explain the presence of another person in the examination room during the identification checks.
65. The Committee found that Mr Khan’s conduct was not only a breach of ACCA’s Examination Regulations but departed significantly from what was proper in the circumstances and brought discredit to Mr Khan, ACCA and the accountancy profession. The conduct risked the academic integrity of the examination and therefore risked undermining proper professional standards and public confidence in ACCA and its qualifications. On that basis, the Committee found that Mr Khan’s conduct set out at Allegation 2 was serious enough to amount to misconduct.
66. Accordingly, Allegation 4(a) was found proved in relation to Allegation 2.

Allegation 4(a) – proved in relation to Allegation 3

67. In relation to Allegation 3, the Committee referred to its earlier finding that Mr Khan had failed to fully cooperate with the ACCA investigation into his conduct. The Committee considered that Mr Khan’s conduct had fallen far short of what would be expected of an ACCA student member. Mr Khan’s failure had the potential to undermine ACCA’s ability to function effectively as a regulator and therefore risked bringing both ACCA and the profession into disrepute. On that basis, the Committee found that Mr Khan’s conduct set out at Allegation 3 was serious enough to amount to misconduct.

68. Accordingly, Allegation 4(a) was found proved in relation to Allegation 3.

Allegation 4(b) – proved in relation to Allegation 1

69. Given its finding that Mr Khan had breached Examination Regulation 16, the Committee noted that, pursuant to Byelaw 8(a)(iii), he was liable to disciplinary action in relation to Allegation 1.

70. Given the Committee's findings that Mr Khan's conduct set out at Allegations 2 and 3 amounted to misconduct, it was not necessary for it to consider the alternative matter set out at Allegation 4(b) in relation to Allegations 2 and 3.

SANCTION AND REASONS

71. In reaching its decision on sanction, the Committee took into account the evidence that it had already heard, its earlier findings and the further submissions made by the Case Presenter.

72. Mr Khan had not provided any written submissions in relation to the sanction stage of proceedings.

73. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 13(4) of the Regulations, relevant caselaw and the ACCA document 'Guidance for Disciplinary Sanctions'. The Committee bore in mind that the purpose of any sanction was not to punish Mr Khan, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate.

74. When deciding on the appropriate sanction, the Committee carefully considered whether there were any aggravating and mitigating features in this case.

75. The Committee considered the following matters to be aggravating features of the case:

- a. The conduct was deliberate;
 - b. The conduct amounted to an abuse of trust;
 - c. The conduct undermined the academic integrity of the examination, created a risk of potential harm to the reputation of ACCA and the accountancy profession;
 - d. The repeated and continuing nature of Mr Khan's failure to fully cooperate with ACCA's investigation, potentially frustrating that investigation; and
 - e. Mr Khan's failure to engage with the ACCA disciplinary proceedings in a full and meaningful way, indicated a lack of insight into his failings.
76. The Committee considered Mr Khan's absence of any previous regulatory findings against him to be a mitigating feature of the case. However, it noted that Mr Khan had been a student member of ACCA for less than a month when the examination in question took place. Therefore, the Committee placed only limited weight on this factor.
77. The Committee considered whether Mr Khan's level of English could be considered a mitigating feature of the case. The Committee noted that Mr Khan had stated in his email to ACCA dated 12 December 2021 that his level of English meant that he had been unable to understand some of the things that the examination proctor was saying. The Committee considered that this was somewhat borne out by apparent misunderstanding in the transcript of the conversation between Mr Khan and the examination proctor. However, bearing in mind that Mr Khan had signed himself up to sit an examination in English, his ability to express himself clearly in English in his email to ACCA dated 12 December 2021, and the fact that he did not raise any difficulty with English in response to the subsequent letters from ACCA or in the telephone call with ACCA on 24 February 2023, the Committee found that it would not be appropriate to place any significant weight on this factor.

78. As Mr Khan had not engaged with the disciplinary process since his email dated 12 December 2021 (other than to answer the telephone call on 24 February 2023), he had not provided any evidence of remorse or insight into his conduct.
79. No professional or character testimonials were presented for the consideration of the Committee.
80. The Committee noted Section F of the 'Guidance for Disciplinary Sanctions' document, which categorised a "*Failure to cooperate with a disciplinary investigation*" as "*Very serious*" conduct.
81. The Committee considered the available sanctions in increasing order of severity.
82. The Committee first considered whether to take no further action, but decided that such an approach was not appropriate given the seriousness of the misconduct.
83. The Committee considered that neither admonishment, reprimand nor severe reprimand would be appropriate, because the nature of the conduct was deliberate and there was insufficient evidence of insight. The Committee considered that these three sanctions would be insufficient to mark the seriousness of the misconduct, to provide adequate protection of the public and to address the wider public interest.
84. The Committee considered that removal from the student register was the appropriate and proportionate sanction in this case because Mr Khan's conduct:
 - a. Was a serious departure from professional standards;
 - b. Had the potential to have an adverse impact on members of the public if trust was undermined in ACCA qualifications and the profession of accountancy;

- c. Amounted to an abuse of trust;
 - d. Demonstrated a lack of insight into the seriousness of the conduct and the consequences thereof;
 - e. Included multiple instances of misconduct continued over a period of time; and
 - f. Was fundamentally incompatible with being a student member of ACCA.
85. The Committee did not consider that there were any mitigating features in the case that were remarkable or exceptional so as to warrant anything other than removal from the student register.
86. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Khan in terms of his reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in upholding proper professional standards and maintaining public confidence in ACCA and the accountancy profession.
87. Accordingly, the Committee decided to remove Mr Khan from the student register.
88. The Committee did not deem it necessary to impose an extended period (beyond the standard 12 months period) before which Mr Khan could make an application for re-admission as a student member.

COSTS AND REASONS

89. The Case Presenter made an application for Mr Khan to make a contribution to the costs of ACCA. The Case Presenter applied for costs totalling £6,003.00. The Committee was provided with a Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs. The Case Presenter submitted that the costs claimed were appropriate and reasonable. He also drew the Committee's attention to the fact that some elements included

in the schedule were based on a full-day time estimate for today's hearing, whereas the hearing may, in fact, take slightly less than a day.

90. Mr Khan did not provide the Committee with a Statement of Financial Position, nor did he provide any written representations in relation to the costs stage of the proceedings.
91. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Cost Orders'.
92. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. Having reviewed the schedule, the Committee considered that the costs claimed appeared to have been reasonably and proportionately incurred. Furthermore, without any information about Mr Khan's financial and personal circumstances, the Committee found no basis for reducing the costs payable on the grounds of Mr Khan's ability to pay or other personal circumstances.
93. In light of the fact that the hearing today had taken less time than had been estimated in the ACCA schedule, the Committee determined that it would be appropriate to reduce the amount of costs awarded accordingly.
94. Taking all of the circumstances into account, the Committee decided that Mr Khan should be ordered to make a contribution to the costs of ACCA in the sum of £5,470.00.

ORDER

95. The Committee made the following order:
 - a. Mr Khan shall be removed from the student register; and
 - b. Mr Khan shall make a contribution to ACCA's costs in the sum of £5,470.00.

EFFECTIVE DATE OF ORDER

96. In accordance with Regulation 20(1) of the Regulations, the order relating to removal from the ACCA student register will take effect at the expiry of the appeal period.

97. In accordance with Regulation 20(2) of the Regulations, the order relating to costs will take effect immediately.

Ms Ilana Tessler
Chair
03 October 2024