

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr M Uzair Ehtasham

Heard on: Wednesday, 26 February 2025

Location: Held remotely, via MS Teams

Committee: HH Suzan Matthews KC (Chair)
Ms Andrea White (Accountant)
Ms Yvonne Walsh (Lay)

Legal Adviser: Mr Robin Havard

Persons present

and capacity: Ms Michelle Terry (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)
Mr Uzair Ehtasham (Student member)

Summary: Allegations 1, 2, 3(a) & 4(a) proved
Removed from the student register

Costs: Mr Ehtasham to pay £500 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

1. The Disciplinary Committee (“the Committee”) convened to consider the case of Mr M Uzair Ehtasham (“Mr Ehtasham”).
2. Ms Michelle Terry (“Ms Terry”) represented the Association of Chartered Certified Accountants (“ACCA”). Mr Ehtasham attended by phone and represented himself.
3. The Committee had confirmed that it was not aware of any conflicts of interest in relation to the case.
4. 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.
5. The hearing was conducted remotely through Microsoft Teams.
6. The Committee had considered in advance the following documents:
 - a. a hearing bundle (pages 1 to 70);
 - b. a service bundle (pages 1 to 21).

ALLEGATIONS

Mr M Uzair Ehtasham, an ACCA student:

1. On or around 4 July 2023 submitted, or caused to be submitted, to Oxford Brookes Business School, an ACCA transcript dated 3 July 2023 which was false.
2. On or around 26 July submitted, to Oxford Brookes Business School, an ACCA ‘Certificate of success for the ACCA Ethics and Professional Skills module’ dated 11 April 2023 which was false.

3. In respect of allegations 1 and/or 2 above, Mr Ehtasham was dishonest in that in submitting, or causing to be submitted, the documentation he sought to represent that:
 - a. He was eligible for the BSc programme when he knew he was not, or in the alternative;
 - b. Demonstrated a lack of integrity.
4. By reason of his conduct Mr Ehtasham is:
 - a. Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters above.

DECISION ON FACTS, ALLEGATIONS AND REASONS

Allegations 1 & 2

7. Mr Ehtasham admitted the allegations. In accordance with regulation 12(3)(c) of the Complaints and Disciplinary Regulations 2014 (as amended) (“CDR”), the Chair announced that the facts of the allegations were found proved.
8. In order to provide further background, the Committee made the following findings of fact.
9. Mr Ehtasham was registered as an ACCA student on 16 November 2020.
10. On or around 4 July 2023 Mr Ehtasham submitted a document purporting to be an ACCA Examination Transcript dated 03 July 2023 to Oxford Brookes Business School as evidence that he had passed all of the nine examinations required to be eligible for the BSc programme.
11. On or around 26 July 2023 Mr Ehtasham submitted a document purporting to be an ACCA Ethics and Professional Skills module ‘certificate of success’ dated

- 11 April 2023 to Oxford Brookes Business School as evidence that he had completed that module.
12. On 10 and 18 July 2023 Oxford Brookes Business School contacted ACCA to confirm the authenticity of the documents submitted by Mr Ehtasham. ACCA had no record of Mr Ehtasham passing or completing the relevant examinations and module.
 13. ACCA investigated this matter, and, on 4 February 2024, Mr Ehtasham admitted that the documents he had submitted to Oxford Brookes Business School were false and that he knew they were false when he submitted them.

Allegation 3(a)

14. Mr Ehtasham admitted that he had acted dishonestly in submitting false documentation to Oxford Brookes Business School. Whilst relying on such an admission in finding the allegation proved, the Committee nevertheless considered it was appropriate to consider whether Mr Ehtasham had acted dishonestly when applying the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Limited [2017] UKSC 67*.
15. In doing so, the Committee first considered what Mr Ehtasham's subjective state of mind was at the relevant time. The Committee noted that Mr Ehtasham was of previous good character and took this into account.
16. The Committee noted that Mr Ehtasham had admitted that he knew that, on each occasion, the documentation was false when he submitted it. The Committee inferred that Mr Ehtasham would therefore have known, when he submitted it, that the false documentation could mislead Oxford Brookes Business School into believing that he had passed and completed the relevant examinations and module, when he had not passed and completed them. Indeed, the Committee considered that a reasonable inference could be drawn that misleading Oxford Brookes Business School was Mr Ehtasham's precise intention when submitting the false documentation. He was attempting to

represent that he was eligible to apply for a place on Oxford Brookes Business School's BSc degree course, when he was not, in fact, eligible.

17. Applying the second stage of the test for dishonesty, the Committee considered whether an ordinary decent member of the public would find Mr Ehtasham's conduct to be dishonest by objective standards. The Committee considered that the public expected members of the accountancy profession (including students) to be truthful in all of their conduct, in particular in the course of their professional communications. For that reason, the Committee found that Mr Ehtasham's conduct, in knowingly and deliberately providing misleading information as part of a business school application, was objectively dishonest.
18. Accordingly, allegation 3(a) was found proved.
19. Given the Committee's finding in relation to Allegation 3(a), it was not necessary for it to consider the matter alleged in the alternative, namely Allegations 3(b).

Allegation 4(a)

20. The Committee found that, in dishonestly submitting false information to Oxford Brookes Business School, Mr Ehtasham's conduct had fallen far short of what would be expected of an ACCA student member and was serious enough to amount to misconduct. Mr Ehtasham's dishonest behaviour could have enabled him to obtain access to a BSc degree course without completing the pre-requisite examinations and modules. As such, the conduct had put members of the public, employers and clients at risk of harm. It had the potential to undermine public confidence in ACCA qualifications and membership, and to bring the profession into disrepute.
21. In this way, Mr Ehtasham's conduct brought discredit to himself, ACCA and the accountancy profession.
22. Accordingly, Allegation 4(a) was found proved.

SANCTION AND REASONS

23. The Committee considered what sanction, if any, to impose, taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to the submissions of Ms Terry and Mr Ehtasham, and legal advice from the Legal Adviser which it accepted.
24. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
25. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
26. The Committee had found Mr Ehtasham to have acted dishonestly, which the Committee considered to be very serious.
27. The Committee considered whether any mitigating or aggravating factors featured in this case.
28. The Committee considered the following to be aggravating features of this case:
 - a. Mr Ehtasham submitted multiple pieces of false and misleading information to Oxford Brookes Business School;
 - b. Mr Ehtasham's dishonest conduct was pre-meditated, planned and designed to deceive;
 - c. Mr Ehtasham's conduct had the potential to cause harm to the public and to clients, since he was seeking to hold himself out as eligible for the BSc degree course, without the pre-requisite qualifications. This was

particularly so as, in the period from December 2020 to December 2022, his ACCA record showed that he had sat 11 exams and had failed them all, and

- d. When questioned by Oxford Brookes Business School with regard to the documents he had submitted, he persisted in saying that the documents were genuine. It was only when he was contacted by ACCA that he accepted that they were false.
29. The Committee considered that a mitigating feature of the case was the absence of any previous regulatory findings against Mr Ehtasham. He had also engaged with the proceedings and, from the outset of ACCA's investigation, had fully accepted what he had done. To that extent, Mr Ehtasham had shown a level of insight and remorse.
 30. Mr Ehtasham had also attended the hearing and had fully accepted his wrongdoing and that his misconduct could be described as very serious.
 31. On the basis of its findings, the Committee concluded that neither an admonishment nor a reprimand would represent a sufficient and proportionate outcome. Neither sanction would adequately reflect the seriousness of the Committee's findings.
 32. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, and reflecting on the criteria suggested in the Guidance, the Committee did not consider that a severe reprimand would be sufficient or proportionate, would not provide adequate protection for the public, and would not adequately address public confidence and the need to maintain proper professional standards.
 33. Mr Ehtasham had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their achievement of their qualifications in an honest way.

Therefore, this was conduct on Mr Ehtasham's part which could have led to him achieving a level of success to which he was not entitled, and which was not merited. In this way, as stated, he presented a risk to the accountancy profession and the public.

34. In the Committee's judgement, Mr Ehtasham's overall conduct was fundamentally incompatible with being a student member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member, including a student member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
35. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Mr Ehtasham from the student register of ACCA but could find none.
36. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Ehtasham shall be removed from the student register.

COSTS AND REASONS

37. The Committee had been provided with a simple costs schedule (pages 1 to 4) and a detailed costs schedule (pages 1 to 5) relating to ACCA's claim for costs.
38. The Committee concluded that ACCA was entitled to be awarded costs against Mr Ehtasham, all allegations having been found proved. The amount of costs for which ACCA applied was £6,590.50. The Committee did not consider that the claim was unreasonable but noted that the hearing had taken less time than estimated. As a consequence, the Committee would have reduced the amount of costs to £5,800.
39. Mr Ehtasham had been invited to provide the Committee with a completed Statement of Financial Position but had not done so. However, he confirmed

that he relied on a monthly payment he received from his father, and he had no other source of income. Whilst submitted at very much the last minute, the Committee allowed Mr Ehtasham to produce documents from his bank which showed payments in and out of his account for the period from 2 February 2025 to today, together with the current balance on the account. On the basis of that evidence, the Committee was satisfied that Mr Ehtasham's current financial resources were very limited.

40. Taking all of the circumstances into account, the Committee decided that Mr Ehtasham should be ordered to make a contribution to the costs of ACCA in the sum of £500.

ORDER

41. The Committee made the following order:
 - a. Mr Ehtasham shall be removed from the ACCA student register; and
 - b. Mr Ehtasham shall make a contribution to ACCA's costs in the sum of £500.

EFFECTIVE DATE OF ORDER

42. The Committee had considered whether the order should have immediate effect. However, ACCA did not seek such an order, and the Committee did not consider that Mr Ehtasham, as a student, presented a current risk to the public. It therefore concluded it was not in the interests of the public to make an order which takes effect immediately.
43. The Committee decided that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

HH Suzan Matthews KC
Chair
26 February 2025