Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Ms Shibla Yasmin Hyderali**
Heard on:	**Tuesday, 16 September 2025**
Location:	**Remotely via Microsoft Teams**
Committee:	**Mr Maurice Cohen (Chair)** **Mr Ryan Moore (Accountant)** **Ms Rachel O'Connell (Lay)**
Legal Adviser:	**Ms Helen Gower**
Persons present and capacity:	**Ms Shibla Hyderali (ACCA Student)** **Ms Salila Vipinachandran (Interpreter)** **Ms Michelle Terry (ACCA Case Presenter)** **Miss Mary Okunowo (Hearings Officer)**
Summary:	**Allegations 1(a), (b), (c), (d), 2(a) admitted and found proved.** **Allegation 3(a) proved.** **Removal from student register.**
Costs:	**No order for costs.**

PRELIMINARY APPLICATIONS

1. The Committee had considered the following documents: a Disciplinary Committee Report and Bundle pages 1-73, Tabled Additionals pages 1-5 and Service Bundle pages 1-14. The Committee had also considered legal advice which it accepted.

PROCEEDING IN PUBLIC OR PRIVATE

2. Ms Hyderali made an application for the entire hearing to be heard in private. She submitted that she would be embarrassed if her family members and friends were to hear about these matters.

3. On behalf of ACCA, Ms Terry opposed the application for the entire hearing to be heard in private. She submitted that ACCA was content for sensitive details such as Ms Hyderali's medical, financial, or personal circumstances to be heard in private.

4. Having accepted the advice of the Legal Adviser, the Committee decided that the hearing should be heard in public. The Committee noted the presumption that hearings of this nature should be heard in public in line with the requirement of open justice. It considered that the presumption was not rebutted by the submissions made by Ms Hyderali. However, the Committee would hear any sensitive matters which related to Ms Hyderali's private life in private session.

ALLEGATIONS

1. During an on-demand, centre-based, Management Accounting (MA) examination ('the exam') held on 08 August 2023 in Kappans, Calicut:

    a) Had on or about her person an unauthorised item, namely a mobile phone with camera, contrary to the Exam-Guidelines and Exam Regulation 1 and/or 5(a) and/or 5(b); and/or:

    b) Used or intended to use the said unauthorised item in order to gain an unfair advantage for herself and/or for others in the exam and/or a future exam within the meaning of Exam Regulation 6(b); and/or:

    c) Engaged in irregular conduct designed to assist her in the exam or in any exam attempt and/or to provide improper assistance to any

other exam entrant in any exam attempt, contrary to Exam Regulations 10, by sending or forwarding photographs of an exam question to a third party via the said mobile phone and/or otherwise communicating with a third party via the said mobile phone during the exam;

d) Contrary to Exam Regulation 11, she copied live exam content and her exam screen by photographing it with the said mobile phone.

2. The conduct described in Allegation 1 was:

a) Dishonest, in that by reason of all of the matters referred to in Allegation 1 above, Ms Hyderali intended to gain an unfair advantage for herself and/or for others in the exam or any future exam attempt; or in the alternative;

b) Such conduct demonstrates a failure to act with integrity; or in the further alternative;

c) Miss Hyderali was reckless as to whether she complied with ACCA's Exam Regulations and/or Guidelines as to the use of an unauthorised item during the said exam.

3. By reason of any or all of her conduct, Miss Hyderali is:

a. Guilty of misconduct pursuant to bye-aw 8(a)(i); or in the alternative:

b. Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of any or all of the matters set out in Allegation 1.

BRIEF BACKGROUND

5. Ms Hyderali registered as an ACCA student on 05 November 2021. As an ACCA student she was subject to ACCA's Code of Ethics and Conduct, Bye-laws and Regulations, including the Exam Regulations. On 08 August 2023 Ms Hyderali undertook ACCA's Management Accounting Exam, the "exam".

6. On 29 August 2023, a complaint referral was made to ACCA's Investigations Department from the invigilator of the exam. The report stated that Ms Hyderali had used a mobile phone during the exam and had taken a photograph of a

question and forwarded this photograph to a classmate. The exam invigilator obtained Ms Hyderali's mobile phone, and a photograph was taken of the mobile phone screen, on which screenshots of Ms Hyderali's exam computer screen were visible.

7. Ms Hyderali completed a SCRS 2B form in which she made the following admissions:

   (i) she kept her phone "inside her jeans"

   (ii) she was in possession of an unauthorised item, namely a mobile phone

   (iii) the purpose she had the unauthorised material was to "confirm my answer"

   (iv) she used the mobile phone to gain an unfair advantage in the exam and was told by the invigilator that she was not permitted to use such items

   (v) she was present when the invigilator or supervisor announcements were made

   (vi) she read the Student Information Sheet and ACCA's Exam Regulations and Guidelines

   (vii) the invigilator updated students not to use any devices in the exam hall.

8. On 31 October 2023 Ms Hyderali was notified of the investigation and the allegations against her and asked for her comments regarding the incident. In her response dated 08 November 2023 she stated:

   "*I had an unauthorised item (mobile phone) with me during the FMA examination that I attended….I didn't intend to keep my mobile phone with me. But I kept it with me due to fear. I have failed 3 attempts So I wasn't confident about my examination…I didn't access anything from my smartphone which was relevant for exams…I took a photo of a question during the exam…I have shared a photo of the question with my friend (third party)…I sent it to my classmate* [their] *name is* [REDACTED]*. And* [they are] *an ACCA student….I took a photo of a question and sent it to* [them]*. But I didn't check the phone after that, even though I received a message from* [them]*. And* [they] *deleted the message as soon as* [they] *sent it".*

9. Ms Hyderali added:

"*Sir, I didn't intend to do this conduct. I respect the ACCA regulations and policies. The fear and insecurity I was having during the exams made me do this. I was blank at that moment. I sincerely apologize or breaching the code of conduct. Even though I used the mobile phone and took the photographs I didn't check it and use any of the contents in my phone. The invigilator took my phone suddenly after I took the photo. And they allowed me to complete my exam. I was able to score 50% of the marks in the FMA examination. After two days of the exam, my ACCA qualification was updated as PASS in the FMA exam. While, after a month the updated results were taken off. I kindly request you to do the needful and I promise you that I won't breach the conduct in any of the further Exam in My ACCA journey."*

ADMISSIONS

10. At the outset of the hearing Ms Hyderali admitted Allegations 1(a), (b), (c), (d) and 2(a). Since these admissions were consistent with previous statements and admissions made by Ms Hyderali, under 12(3) of the Complaints and Disciplinary Regulations, the Committee found Allegations 1(a), (b), (c), (d), and 2(a) proved.

DECISION ON MISCONDUCT

11. The Committee heard submissions from Ms Terry and from Ms Hyderali.

12. In her submissions Ms Hyderali gave an account of the background to her behaviour in the exam. She explained that she had struggled to understand everything that she was taught in on-line classes and that she had failed the exam several times. She therefore felt "scared" about the exam and said that friends told her to keep her phone with her during the exam even though she was not allowed to use it. She said that towards the end of the exam she became "scared" again and was thinking that she would fail the exam again. She said that other students were exchanging questions and answers so she thought that she would do the same. She therefore sent a photograph of an exam question to a friend. After the confiscation of her phone, the exam invigilator permitted her to complete the exam, and she passed it.

13. The Committee considered the context and surrounding circumstances relating to Ms Hyderali's dishonesty. It did not consider that any of the circumstances outlined by Ms Hyderali reduced the seriousness of her conduct. Ms Hyderali was fully aware of the exam regulations, and that it was therefore wrong for her to have a mobile phone with her, to use it, to photograph an exam question, and to communicate with another individual during the exam. Ms Hyderali's motivation was her fear that she would fail the exam again, but this does not excuse her actions.

14. The Committee had regard to the partial definition of misconduct in bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Ms Hyderali's actions brought discredit on her, the Association and the accountancy profession. It was satisfied that dishonesty within a professional exam reached the threshold of seriousness for misconduct. The requirement of being honest and trustworthy is a fundamental tenet of the accountancy profession. Ms Hyderali's conduct in taking a photograph of an exam question and sending it to another individual potentially facilitated other individuals by providing advance notice of an exam question and might have enabled those individuals to pass the exam without having obtained the skills and knowledge in an appropriate way. Ms Hyderali's conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.

15. In light of its judgment on misconduct, no finding was needed upon liability to disciplinary action. Accordingly, the Committee was satisfied that Allegation 3a) was proved and it did not need to consider the alternative of Allegation 3b).

SANCTION AND REASONS

16. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.

17. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant.

18. The Committee did not consider that Ms Hyderali had demonstrated genuine remorse or that she had insight into the seriousness of her misconduct. The Committee noted that Ms Hyderali's submissions were focussed on herself and her criticisms of the quality of her education. Her submissions did not include reference to the seriousness of her conduct, the potential damage to the integrity of the ACCA exam, or to the impact of her dishonesty on public confidence in the profession.

19. The Committee identified the following mitigating factors:

- Ms Hyderali was of good character with no previous disciplinary record;
- Ms Hyderali's early admissions and her full co-operation with the investigation.

20. The Committee identified the following aggravating factors:

- No evidence of insight into the seriousness of the misconduct;
- An element of pre-meditation and planning;
- Potential damage to the examination system;
- Potential to undermine the reputation of the profession.

21. Given the Committee's view of the seriousness of Ms Hyderali's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand, and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the committee noted that a majority of the factors listed in the guidance were not present as the conduct was intentional and could have caused harm. While Ms Hyderali had admitted her conduct, there was no evidence of insight or remorse. The Committee was satisfied that in the circumstances a Severe Reprimand was not a sufficient and proportionate sanction given the seriousness of the conduct.

22. The Committee had regard to Section E2 of the Guidance on Sanctions for Dishonesty and the seriousness of such a finding on a professional. The Committee considered the factors listed at C5 of the Guidance for removal of

Ms Hyderali and was satisfied that her conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness of the misconduct to the profession and the public.

COSTS AND REASONS

23. ACCA claimed costs of £6,397 and provided a schedule of costs. The Committee considered the costs to be reasonably incurred.

24. Ms Hyderali has submitted documents relating to her financial position, which the Committee has considered. The financial details considered were as follows: [PRIVATE]. Having carefully considered the evidence provided by Ms Hyderali, ACCA's Cost Guidance, and heard from the Legal Adviser, the Committee decided to depart from the normal position that Ms Hyderali should pay the costs of ACCA bringing the case. Having taken into account Ms Hyderali's financial and personal circumstances, the Committee decided to exercise its discretion and not to make an award for costs.

EFFECTIVE DATE OF ORDER

25. Given Ms Hyderali's personal circumstances, and that she was a student, the Committee was not satisfied that it was in the interests of the public to make an immediate order. This order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective (if at all) as described in the Appeal Regulations.

Mr Maurice Cohen
Chair
16 September 2025