

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Miss Sugana Parihar

**Heard on:** Tuesday, 03 March 2026

**Location:** Held remotely, via MS Teams

**Committee:** Mr Tom Hayhoe (Chair)  
Mr Trevor Faulkner (Accountant)  
Ms Caroline Robertson (Lay)

**Legal Adviser:** Mr Lee Davies

**Persons present  
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)  
Miss Nicole Boateng (Hearings Officer)

**Summary:** Allegations 1, 2, 3, 4(a), 4(b) and 5(a) found proved  
Removal from the Student Register

**Costs:** Miss Parihar to pay £8,782 towards ACCA's costs

#### PRELIMINARY

1. The Disciplinary Committee ('the Committee') convened to consider the case of Miss Parihar.
2. The Committee had before it a Report and Bundle (90 pages), a Video (3 hours 15 minutes long), Phone Log 1 (52 seconds), Phone Log 2 (7 minutes 11

seconds), a Service Bundle (17 pages), and an Adjournment Reasons Bundle (5 pages).

3. Mr Mazharul Mustafa ('Mr Mustafa') represented the Association of Chartered Certified Accountants (ACCA). Miss Parihar did not attend and was not represented.

### **SERVICE AND PROCEEDING IN ABSENCE**

4. The Notice of Hearing was sent by email on 03 February 2026 to Miss Parihar's registered email address. The Committee was provided with a delivery receipt showing the email had been received by the addressee and a screenshot from the membership database showing Miss Parihar's registered contact details.
5. There was no response to that notice and so, on 17 February 2026, the Hearings Officer emailed Miss Parihar, asking her if she intended to attend the hearing. There has been no response to that email. The Hearings Officer telephoned Miss Parihar on 19 February 2026, but the call was not answered. The Hearings Officer sent a further e-mail on 19 February 2026. Miss Parihar responded and stated that she would not be attending the hearing and was happy for the hearing to take place in her absence. On 02 March 2026 the Hearings Officer sent Miss Parihar the link to the hearing, in the event she decided to attend.
6. The Committee accepted the advice of the Legal Adviser and was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') as to service had been complied with.
7. Having satisfied itself that service had been carried out in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Miss Parihar.
8. The Committee considered the submissions of Mr Mustafa. The Committee accepted 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.

9. The Committee was satisfied that Miss Parihar had voluntarily absented herself from the hearing. The only recent communication she had with ACCA was the e-mail on 19 February 2026. There was no further communication from Miss Parihar. The Committee was satisfied that her non-appearance at the hearing today was deliberate and voluntary. In those circumstances, the Committee considered it highly unlikely that Miss Parihar would attend on a further occasion if this hearing was adjourned, and therefore that no purpose would be served by doing so. The Committee had further noted that the hearing had previously been adjourned on the 21 January 2026.
10. The Committee was satisfied that it was in the public interest that the hearing should proceed in Miss Parihar's absence.

## **ALLEGATIONS**

The allegations against Miss Parihar are as follows:

Miss Sugana Parihar (Ms Parihar), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 4 September 2024, during a remotely invigilated Financial Reporting (FR) examination ("the exam") on 4 September 2024, possessed at her desk and/or used notes, books or other written materials which were unauthorised materials within the meaning of Exam Regulation 6(a), contrary to Exam Regulation 4 and/or Exam Regulation 10.
2. Further to Allegation 1, failed to adhere to ACCA's Exam Guidelines in that she possessed an item or items at her desk which were not on the list of permitted items in the exam guidelines, contrary to Exam Regulation 1.

3. Further to Allegation 1, gave false or misleading information to the exam Proctor during the exam contrary to Exam Regulation 3, in that when the Proctor referred to her usage of the unauthorised materials, Miss Parihar denied so doing.
4. Any or all of Miss Sugana Parihar's conduct in respect of Allegations 1, 2 and/or 3 above was:
  - a) Dishonest, in that Miss Parihar intended to use, and/or used any or all of the unauthorised materials which she had at her desk to gain an unfair advantage in the Exam, and/or;
  - b) Dishonest in that she deceived or attempted to deceive the Proctor by giving false or misleading information regarding her possession and/or use of unauthorised materials, during the exam, or in the alternative;
  - c) Such conduct demonstrates a failure to act with integrity.
5. By reason of any or all of her conduct, Miss Parihar is:
  - (a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative;
  - (b) Liable to disciplinary action pursuant to Bye-law 8(a)(iii).

### **ACCA'S Case**

11. On 22 July 2024, ACCA registered Miss Parihar as a student. As such, she is bound by the Association's Bye-laws and Regulations, including the Examination Regulations and Examination Guidelines.
12. On 4 September 2024, Miss Parihar sat her FR examination (the 'Exam') by remote invigilation. As part of the exams booking process and immediately before the commencement of the exam, Miss Parihar would have agreed to

ACCA's terms and conditions on sitting exams remotely. This would have included the Examination Regulations and Guidelines.

13. ACCA allege that Miss Parihar possessed during the Exam unauthorised materials. In particular, from the video recording of the exam, Miss Parihar can be seen turning pages whilst typing. It further alleged that at 03:03:51 of the video, a blue binder can be seen and that is compelling evidence.
14. ACCA relied upon Section 6 of the Proctor's report which observed books, textbooks and papers. Following the Proctor's report, an e-mail was sent by Miss Parihar on 24 October 2024 apologising for breaking the rules of the Exam.
15. After her apparent admission on 24 October 2024 and she reconfirmed on 20 November 2024, Miss Parihar provided further e-mails on 7 December 2024, 11 December 2024 and 15 December 2024 purporting to give an innocent explanation for her conduct. Namely that she had used 2-3 sheets of scrap paper to work out her answers before typing them. ACCA submitted this was not consistent with the video recording timings at 03:04:40 to 03:06:00.
16. ACCA submitted that if Allegation 1 was found proved, so would Allegation 2. There were 5 permitted items in the Exam, namely, identification, a bottle of water, a calculator, 2 sheets of scrap paper and a pencil or pen. Therefore, Miss Parihar was in possession of an item not on the list of permitted items.
17. ACCA submitted that in relation to Allegation 3, Phone Log 1 demonstrated that Miss Parihar had given the Proctor false and misleading information. When challenged by the Proctor she had denied any wrongdoing and had offered to show them what was in the room.
18. ACCA submit that Miss Parihar's conduct during the exam and her communication with the Proctor was dishonest, applying the test as set out in *Ivey v Genting Casinos* [2017] UKSC 67.

19. Finally, ACCA submits that Miss Parihar's conduct amounts to misconduct, or in the alternative demonstrates a lack of integrity.

### **DECISION ON FACTS AND REASONS**

20. As no admissions had been made by Miss Parihar, it was for ACCA to prove its case in relation to each of the allegations put forward.
21. The Committee considered with care all the evidence presented, and the submissions made by Mr Mustafa on behalf of ACCA. The Committee considered legal advice from the Legal Adviser, which it accepted.

#### **Allegation 1**

22. In determining this allegation, the Committee carefully considered, in particular the video of the Exam. The Committee determined that the video provided very clear evidence that Miss Parihar possessed notes which were unauthorised materials. The Committee inferred that the notes were relevant as the Miss Parihar persistently referred to them during the exam. The Committee rejected the explanation advanced by Miss Parihar that she was using the permitted two sheets of scrap paper, the Committee determined that Miss Parihar was in possession of what appeared to be a binder of notes. The Committee found this allegation proved.

#### **Allegation 2**

23. Given its findings in relation to Allegation 1 above, the Committee determined that Miss Parihar was in possession of an item which was not on the list of permitted items. The Committee found this allegation proved.

#### **Allegation 3**

24. The Committee found that Miss Parihar had given false and misleading information to the Proctor during the exam. The Committee found the Phone Log to conclusively demonstrate this. When challenged by the Proctor, Miss

Parihar denied any wrongdoing and subsequently offered to show them the room to rebut the allegation made by the Proctor. On the evidence before the Committee, it concluded that this was false and misleading information. The Committee found this allegation proved.

#### **Allegations 4 (a), (b) and (c)**

25. In considering these allegations of dishonesty, the Committee noted that following the Supreme Court decision in *Ivey v Genting Casinos* [2017] UKSC 67 in applying the test for dishonesty the Committee first had to determine Miss Parihar's actual knowledge or belief as to the facts and then determine whether her acts or omission were, on the balance of probabilities, dishonest by the standards of ordinary decent people.
26. In relation to Allegation 4(a), the Committee relied upon its findings under Allegations 1 and 2. The Committee found that Miss Parihar had knowingly possessed relevant unauthorised notes and such material was not on the list of permitted items. The Committee determined that she intended to gain an unfair advantage and this amounted to cheating. On the balance of probabilities, this was dishonest as judged by the standards of an ordinary decent person. The Committee found this allegation proved.
27. In relation to Allegation 4(b), the Committee relied upon its findings under Allegation 3. The Committee found that Miss Parihar knew that she was providing the Proctor with false and misleading information. The Committee determined that on the balance of probabilities, this was dishonest as judged by the standards of an ordinary decent person. The Committee found this allegation proved.
28. It was not necessary for the Committee to consider Allegation 4(c) as it was alleged in the alternative.

### **Allegations 5 (a) and (b)**

29. In relation to the allegations found proved, the Committee applied the test for misconduct, as per the case of *Roylance v General Medical Council* [2001] 1 AC 311, in which it was decided that “Misconduct is a word of general effect, involving some act or omission which falls short of what would be proper in the circumstances. The standard of propriety may often be found by reference to the rules and standards ordinarily required to be followed by a medical practitioner in the particular circumstances.”
30. The Committee had found that Miss Parihar’s behaviour had been dishonest. Her actions were serious and fundamentally fell short of the standards required of a professional person. The Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Parihar, the Association and the accountancy profession.
31. The Committee therefore found that the allegations found proved amounted to misconduct, and that Miss Parihar was liable to disciplinary action through her misconduct. Having found Allegation 5(a) proved it was not necessary for the Committee to consider Allegation 5(b), which was alleged in the alternative.

### **SANCTION AND REASONS**

32. In reaching its decision on sanction, the Committee considered the oral submissions made by Mr Mustafa on behalf of ACCA.
33. Mr Mustafa referred the Committee to Guidance for Disciplinary Sanctions ('GDS'). He commented on the aggravating features and identified that no previous findings had been made against Miss Parihar.
34. 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, but may have a punitive

effect, and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.

35. 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.
36. The Committee assessed the aggravating and mitigating features: Aggravating features:
- Dishonesty
  - This was a premeditated act
  - This was an abuse of trust
  - Undermining the integrity of the examination process, which is the gateway to the profession and its benefits

Mitigating features:

- No previous findings
  - This was her first experience of an ACCA exam
37. Given the Committee's view of the seriousness of Miss Parihar'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 and, in particular, there was no evidence of insight or remorse.
38. The Committee had regard to Section E2 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Miss Parihar and was satisfied that her conduct was fundamentally incompatible with remaining on the student

register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness of the matters found proved.

39. The Committee noted that the default period of exclusion is 12 months. The Committee decided not to extend this period, given the mechanisms in place at ACCA for readmission.

#### **EFFECTIVE DATE OF ORDER**

40. The Committee determined that an immediate order was not necessary and that the order could commence at the expiry of the appeal period. It decided that this was proportionate as Miss Parihar was a student member and did not pose an immediate risk to the public.

#### **COSTS AND REASONS**

41. ACCA applied for costs in the sum of £10,342.50. The Committee was provided with detailed and summary schedules of costs.
42. Despite being given the opportunity to do so, Miss Parihar did not provide any details of her means or provide any representations about the costs requested by ACCA. There was, therefore, no evidential basis upon which the Committee could make any reduction on this ground. However, because both the adjourned hearing and this hearing took less time than anticipated, it reduced the costs claimed for the Case Presenter and Hearing Coordinator by six hours each. This resulted in a reduction of £1,560.
43. The Committee had in mind the principle that members against whom an allegation has been proven should pay the reasonable and proportionate cost of ACCA in bringing the case. This was because members should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings.
44. In light of the above, the Committee made an order for costs against Miss Parihar in the sum of £8,782.

**Mr Tom Hayhoe  
Chair  
03 March 2026**