

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Mr Vasileios Tsoukas
Heard on:	Wednesday, 06 May 2026
Location:	Remotely via Microsoft Teams
Committee:	Ms Ilana Tessler (Chair) Ms Nimra Syeda (Accountant) Ms Samantha Lipkowska (Lay)
Legal Adviser:	Mr Matthew Kewley
Persons present and capacity:	Mr Mazharul Mustafa (ACCA Case Presenter) Miss Nicole Boateng (Hearings Officer)
Observers:	Ms Amy Barron (ACCA Appointments Board) Mr Jack Bettis (ACCA Investigations Officer)
Summary	Removal from the student register
Costs:	Mr Tsoukas to pay costs of £5,260

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Mr Vasileios Tsoukas (“Mr Tsoukas”). Mr Tsoukas was not present and was not represented at the hearing. ACCA was represented by Mr Mazharul Mustafa.

2. The Committee was provided with a hearing Bundle consisting of 99 pages and a Service Bundle consisting of 19 pages. The Committee also received one video recording.

SERVICE OF PAPERS

3. The Committee first considered whether the Notice of Hearing had been served in accordance with Regulations 10 and 22 of the Complaints and Disciplinary Regulations 2014 (“the Regulations”).
4. The Notice of Hearing was dated 8 April 2026. The Committee was satisfied that the Notice of Hearing contained all of the information required under Regulation 10(b) of the Regulations.
5. The Committee noted that the Notice of Hearing and all relevant documents were sent to Mr Tsoukas by email to his registered email address on 8 April 2026.
6. Under Regulation 10(1)(b) of the Regulations a Notice of Hearing sent by email is deemed served on the day it is sent. The Committee found, therefore, that the 28-day notice period in Regulation 10(1)(a) of the Regulations had been satisfied.
7. In all of the circumstances the Committee determined that the Notice of Hearing had been served in accordance with the relevant Regulations.

PROCEEDING IN ABSENCE

8. In considering whether to proceed in the absence of Mr Tsoukas the Committee took into account that the discretion must be exercised with the utmost care and caution.
9. The Committee had regard to the Case Management Form (“CMF”) completed by Mr Tsoukas on 20 March 2026. Within the CMF Mr Tsoukas clearly indicated that he did not intend to attend the hearing and that he consented to the hearing proceeding in his absence. The Committee noted that the Hearings Officer

attempted to telephone Mr Tsoukas on 27 April 2026 and 1 May 2026 to discuss his attendance at the hearing. The Hearings Officer also sent emails to Mr Tsoukas on those dates. On 4 May 2026 Mr Tsoukas sent an email to the Hearings Officer providing a screenshot of the previously submitted CMF confirming that Mr Tsoukas did not intend to attend the hearing and that he consented to the hearing proceeding in his absence. On 5 May 2026 the Hearings Officer sent an email to Mr Tsoukas containing the link to join the hearing. In these circumstances, the Committee was satisfied that Mr Tsoukas had deliberately and voluntarily absented himself from the hearing.

10. The Committee considered whether an adjournment of the hearing was likely to secure Mr Tsoukas' attendance on a future date. In circumstances where Mr Tsoukas had clearly indicated to ACCA that he did not wish to attend the hearing; the Committee was satisfied that there was no likelihood at all that an adjournment would secure Mr Tsoukas' attendance in the future.
11. In considering the extent of any disadvantage in proceeding in Mr Tsoukas' absence, the Committee noted that it had multiple responses from Mr Tsoukas setting out his position including his Formal Statement of Defence dated 7 April 2026.
12. The Committee had regard to the public interest in the expeditious disposal of regulatory proceedings and that hearings should take place within a reasonable timeframe. The Committee noted that the allegations in this case date back to 3 September 2025.
13. In all of the circumstances, the Committee considered that it was fair and appropriate to proceed in the absence of Mr Tsoukas.

ALLEGATIONS

14. Mr Tsoukas faced the following allegations:

Mr Vasileios Tsoukas, a student of ACCA, in respect of his on-demand remotely invigilated Performance Management (PM) exam attempt taken on 03 September 2025 ('the Exams'):

1. Failed to adhere to ACCA's Exam Guidelines to 'move mobile phones... out of arm's reach' and/or possessed an item on or about his desk or person which was not on the list of permitted items in the Exam Guidelines, contrary to Exam Regulation 1.
2. Was in possession of and/or used an unauthorised item, namely a mobile phone with camera, during the Exam, contrary to Exam Regulation 5(a) and/or 5(b) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b).
3. Used the above referenced unauthorised item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.
4. Gave the exam proctor false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.
5. Mr Vasileios Tsoukas's conduct in respect of any or all of the above was:
 - a) Dishonest, in that he intended to use or used an unauthorised item, a mobile phone with camera, during the Exam to gain an unfair advantage for himself in the Exam and/or for a future exam; and/or
 - b) Dishonest in that he knowingly provided misleading information to the proctor: or in the alternative:
 - c) Such conduct demonstrates a failure to act with integrity.
6. By reason of the above, Mr Vasileios Tsoukas is:
 - a) Guilty of misconduct and liable to disciplinary action pursuant to Bye-law 8(a)(i) in respect of any or all of the conduct 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 conduct in Allegations 1 to 4.

BACKGROUND

15. Mr Tsoukas became a student of ACCA on 19 February 2020.
16. On 21 October 2025 ACCA received a complaint in relation to Ms Tsoukas' alleged conduct during a remotely invigilated Performance Management exam that took place on 3 September 2025. Mr Tsoukas sat the exam from a remote location. The exam was invigilated by a remote proctor who was able to communicate with Mr Tsoukas via a chat box function. The exam was video recorded for the entire duration of the exam as per ACCA's exam requirements.
17. The video footage of the exam has two sets of time stamps. The internal time stamp on the video footage begins at 06:40 and runs to 10:17 UTC (coordinated universal time). This shows the actual time of events displayed in the video footage. The playback function time stamp begins at 00:00:00 and runs to 03:37:31.
18. The video footage began with Mr Tsoukas completing a number of formalities prior to the exam commencing. These included, for example, showing the proctor his passport and moving the camera around to show different angles of the room where Mr Tsoukas would complete the exam. During this part of the footage Mr Tsoukas can be seen with a blue mobile phone.
19. At 07:13:49 the exam proctor provided Mr Tsoukas with instructions in the chat box which included '*Please put your phone on silent mode and out of arm's reach*'. At 07:14:22 Mr Tsoukas responded to the proctor's instruction stating, '*I acknowledge*'. At 07:15:04 the proctor stated '*Thank you for confirming. I will now release your exam. It may take a few minutes to load on your screen. Good luck!*'.
20. Prior to the start of remotely invigilated exams students are required to read ACCA's Exam Regulations and Exam Guidelines. Regulation 5(a) of the Exam Regulations provides that candidates are not permitted to use mobile phones during the exam and that they are regarded as an unauthorised item.

21. The Exam Guidelines identify a limited number of items that are permitted at a candidate's desk during the exam including, for example, a small bottle of water. The list of items permitted at a candidate's desk does not include a mobile phone. The Exam Guidelines state that for remotely invigilated exams mobile phones must be moved out of arm's reach and must be kept on silent during the examination. The Exam Guidelines further state that the invigilator will use the chat function to indicate if they need to call the candidate.
22. At 10:08:05 the proctor contacted Mr Tsoukas using the chat box stating '*Sir, may I ask why are you using your phone?*' Mr Tsoukas responded at 10:08:47 stating '*no I am nit (sic) using it. Why are you asking?*'. At 10:11:35 the proctor wrote '*I saw you using it. According to ACCA rules you can0't (sic) use your phone while taking the exam. So I will have to end your exam*'. Mr Tsoukas replied at 10:12:25 stating '*Alright. You can end the exam then.*'
23. A review of the video recording shows that on multiple occasions during the exam Mr Tsoukas appears to be holding a black mobile phone. The mobile phone appears to have a camera function as the camera lens can be seen located on the back of the mobile phone. The video recording shows Mr Tsoukas to be holding the mobile phone with the back of the mobile phone (containing the camera) facing his computer screen.
24. ACCA submit that Mr Tsoukas can be seen using a mobile phone between the following timestamps:
 - a. 01:07:04 to 01:07:47;
 - b. 01:28:56 to 01:29:03;
 - c. 03:25:55 to 03:26:07.
25. On 7 November 2025 ACCA notified Mr Tsoukas that a complaint had been made in relation to his conduct during the exam on 3 September 2025. ACCA also provided Mr Tsoukas with a copy of the video recording. ACCA invited Mr Tsoukas to respond to 15 separate questions about the allegations.

26. Mr Tsoukas has provided three separate responses to ACCA:
- a. 21 November 2025 - response to ACCA's 15 questions sent on 7 November 2025;
 - b. 20 March 2026 - completed CMF including a 'summary' of why the allegations are denied;
 - c. 7 April 2026 - Formal Statement of Defence.
27. In summary, Mr Tsoukas accepts that he read the Exam Regulations and Exam Guidelines prior to sitting the exam on 3 September 2025. Mr Tsoukas also accepts that he had a second mobile phone with him during the exam which he acknowledges was '*against the regulations*'. Mr Tsoukas states that he used his [REDACTED] mobile phone as part of the exam check-in process but had a second [REDACTED] mobile phone in his pocket due to a serious personal emergency that required him to be reachable. In his response dated 21 November 2025 Mr Tsoukas states that he did not use the phone to communicate with anyone and used the phone solely to read urgent personal messages. In his Formal Statement of Defence dated 7 April 2026 he states that he briefly used the phone to respond to a message from a family member.
28. Mr Tsoukas denies intentionally misleading the proctor and states that when he was asked about using the mobile phone during the exam, he understood the proctor to be asking whether the mobile phone was being used for exam purposes or to gain an advantage. Mr Tsoukas states that due to stress and fatigue he interpreted the question narrowly and responded '*no*'.
29. Mr Tsoukas denies using his mobile phone to gain any advantage. He states that he did not access any materials, search for information or use the internet. He denies taking any photographs, screenshots or recordings of the exam. Mr Tsoukas denies that he acted dishonestly or without integrity.

DECISIONS ON ALLEGATIONS AND REASONS

30. The Committee carefully considered all of the available evidence. The Committee also took into account all of Mr Tsoukas' responses to the allegations. The Committee bore in mind that it is for ACCA to prove the allegations on the balance of probabilities.
31. The Committee considered that it was logical to consider allegation 2 first because the remaining allegations would depend upon the Committee's factual findings in relation to Allegation 2.

Allegation 2 – proved

32. The Committee first considered whether Mr Tsoukas was in possession of and/or used an unauthorised item, namely a mobile phone with a camera, during the exam on 3 September 2025. In reaching its decision the Committee carefully considered the video footage of the exam on 3 September 2025. The Committee found that the video footage was of good quality and that Mr Tsoukas was clearly visible in the video footage.
33. The Committee noted that on multiple occasions during the video footage Mr Tsoukas can clearly be seen holding a mobile phone in his hand. The Committee was satisfied that the mobile phone used by Mr Tsoukas had a camera function because the camera lens can be seen located on the back of the mobile phone. The Committee also had regard to Mr Tsoukas' own admission that he used a mobile phone during the exam.
34. The Committee was satisfied that Mr Tsoukas did possess and/or use an unauthorised item during the exam contrary to Regulation 5(a) and (b) of the Exam Regulations.
35. The Committee then considered whether Mr Tsoukas had used the mobile phone to gain an unfair advantage in the exam or a future exam. Regulation 6(b) of the Exam Regulations provides that if a candidate breaches regulations 5(a) or (b) it will be assumed that the candidate intended to use the unauthorised item to gain an unfair advantage in the exam or in a future exam.

Regulation 6(b) also provides that in any subsequent disciplinary proceedings the candidate will have to prove that they did not intend to use the unauthorised item to gain an unfair advantage in the exam or future exam.

36. The Committee considered all of Mr Tsoukas' responses and noted that he denies seeking to gain any unfair advantage and asserts that he only used the mobile phone to check urgent personal messages concerning a family member. The Committee did not find this explanation to be plausible. The Committee noted that Mr Tsoukas did not mention to the proctor at any stage that he was dealing with a personal situation that required him to check messages on his mobile phone during the exam. The Committee considered Mr Tsoukas' explanation that he did not tell the proctor because he was afraid that he would lose the exam fee having already postponed a previous attempt. The Committee did not accept that this was a plausible explanation.
37. The Committee also considered that Mr Tsoukas had not provided ACCA with any evidence to demonstrate that the mobile phone was used to read or check urgent personal messages concerning a family member.
38. The Committee also noted that Mr Tsoukas appeared to hold the mobile phone in his hand for longer periods than would be expected if he was simply checking a message. The video footage shows that Mr Tsoukas held the mobile phone directly facing the computer screen. The video footage also appears to show flashes of light that would be consistent with Mr Tsoukas taking pictures or screenshots on his mobile phone.
39. The Committee also had regard to Mr Tsoukas' response when he was asked by the proctor why he was using a mobile phone. Mr Tsoukas denied using his mobile phone. The proctor then pointed out that Mr Tsoukas had been seen using the mobile phone and that the proctor would need to end the exam. Mr Tsoukas then responded by stating '*Alright, you can end the exam then*'. Mr Tsoukas states in his responses that he misunderstood the proctor's question and answered 'no' due to emotional stress. Mr Tsoukas also states that he thought the proctor was asking whether the mobile phone was being used for exam related purposes or to gain an unfair advantage. The Committee rejected this explanation. The chat logs show that the proctor asked Mr Tsoukas a clear,

direct and straightforward question about why Mr Tsoukas was using a mobile phone. There was no ambiguity in the proctor's question and no room for misunderstanding. The Committee did not find Mr Tsoukas' account to be plausible or convincing.

40. The Committee found that Mr Tsoukas had not discharged the burden of proving that he did not intend to use the mobile phone to gain an unfair advantage. The Committee found that the most likely explanation for Mr Tsoukas using the mobile phone during the exam was that he was seeking to obtain an unfair advantage.

41. The Committee was satisfied that Allegation 2 was proved.

Allegation 1 - proved

42. The Committee had regard to its finding in relation to Allegation 2, namely that Mr Tsoukas had used a mobile phone on multiple occasions during the exam.

43. The Committee had regard to ACCA's Exam Guidelines which provide a list of items that candidates may have at their desk during an exam. Mobile phones are not included in the list of permitted items. The Committee was satisfied that Mr Tsoukas failed to adhere to the Exam Guidelines by having on his desk or person an item that was not permitted, namely a mobile phone.

44. The Exam Guidelines also clearly state that candidates must move mobile phones out of arm's reach. The video footage shows Mr Tsoukas physically holding the mobile phone in his hand on multiple occasions. The Committee found that Mr Tsoukas failed to adhere to the Exam Guidelines because he did not place his mobile phone out of arms reach.

45. The Committee also noted that prior to the exam commencing the proctor gave Mr Tsoukas further instructions in the chat log which included '*please put your phone on silent mode and out of arms reach*'. Mr Tsoukas acknowledged this instruction by stating '*I acknowledge*'. Despite acknowledging this clear instruction from the proctor, Mr Tsoukas proceeded to use his mobile phone on multiple occasions in breach of the Exam Guidelines.

46. The Committee was satisfied that Allegation 1 was proved.

Allegation 3 – proved

47. The Committee considered the video footage of Mr Tsoukas using his mobile phone during the examination. The Committee noted that Mr Tsoukas repeatedly held the mobile phone facing towards his computer screen. The camera of the mobile phone was, therefore, pointing directly towards the screen on which the exam content would have been displayed. The Committee identified multiple flashes seen during the video footage which would appear to be consistent with Mr Tsoukas taking a photograph or screenshot using his mobile phone. Mr Tsoukas also appeared to hold the mobile phone towards the computer screen for longer periods than would be expected if he was simply reading a message from a family member.

48. The Committee noted Mr Tsoukas' denial that he took any photographs using his mobile phone. However, the Committee found that the only logical inference that could be drawn from Mr Tsoukas' actions in the video footage was that he used the mobile phone to take photographs and/or recordings of the exam content.

49. The Committee was satisfied that Allegation 3 was proved.

Allegation 4 – proved

50. The Committee carefully reviewed the exchanges between Mr Tsoukas and the exam proctor in the chat box. The Committee noted that the proctor asked Mr Tsoukas a very clear and unambiguous question about why he was using a mobile phone. Mr Tsoukas replied stating '*no I am nit (sic) using it'. Why are you asking?*'. The proctor then informed Mr Tsoukas that he had been seen using the mobile phone and that the proctor would end the exam. Mr Tsoukas then replied stating '*Alright. You can end the exam then*'.

51. The Committee reminded itself that Mr Tsoukas accepted reading the Exam Regulations and Exam Guidelines and that he was also told by the proctor to

put his phone on silent and out of arms reach. The Committee has already considered and rejected Mr Tsoukas' explanation that he misinterpreted the proctor's question.

52. The Committee was satisfied that Mr Tsoukas gave the proctor false or misleading information by denying that he had used his mobile phone. The Committee found that Mr Tsoukas tried to cover up his dishonesty by providing false or misleading information to the proctor. The Committee found that Mr Tsoukas acted contrary to Exam Regulation 3 which states that candidates must not give false or misleading information to the exam proctor.

53. The Committee was satisfied that Allegation 4 was proved.

Allegation 5(a) – proved

54. The Committee considered the test for dishonesty in *Ivey v Genting Casinos* [2017] UKSC 67. The Committee first considered Mr Tsoukas' actual state of knowledge as to the facts. The Committee found that Mr Tsoukas read the Exam Regulations and Exam Guidelines before the exam commenced. The Committee also noted that the proctor told Mr Tsoukas to put his mobile phone out of arms reach which Mr Tsoukas acknowledged in the chat box. The Committee found, therefore, that Mr Tsoukas knew that he was not permitted to use his mobile phone for any purpose during the exam. The Committee has already found that Mr Tsoukas used his mobile phone to gain an unfair advantage during the exam. Applying the standards of ordinary and decent people, the Committee found that Mr Tsoukas acted dishonestly by using his mobile phone to gain an unfair advantage.

55. The Committee was satisfied that Allegation 5(a) was proved.

Allegation 5(b) - proved

56. In considering Mr Tsoukas' actual state of knowledge as to the facts, the Committee reviewed Mr Tsoukas' responses to the proctor when asked why he was using a mobile phone. The Committee has already found that the proctor's question was clear with no room for misunderstanding. Mr Tsoukas knew that

he was not allowed to use his mobile phone during the exam and denied using his mobile phone when asked by the proctor. The proctor then informed Mr Tsoukas that he had been seen using the mobile phone and that the proctor would end the exam. Mr Tsoukas then replied stating '*Alright. You can end the exam then*'. Applying the standards of ordinary and decent people, the Committee found that Mr Tsoukas acted dishonestly by knowingly providing misleading information to the proctor.

57. The Committee was satisfied that Allegation 5(b) was proved.

Allegation 5(c) – not considered

58. In light of its findings in relation to Allegations 5(a) and (b), the Committee did not go onto consider Allegation 5(c) which was drafted as an alternative.

Allegation 6(a) - proved

59. The Committee found that Mr Tsoukas' conduct at Allegations 1 to 5 amounted to misconduct. Mr Tsoukas' behaviour fell far short of what would be expected of a student of ACCA. Mr Tsoukas took a mobile phone into his exam on 3 September 2025 despite knowing that he was not permitted to do so. On multiple occasions Mr Tsoukas then used the mobile phone to gain an unfair advantage by recording or taking photographs of the exam content. Mr Tsoukas' actions were planned and premeditated. His actions were dishonest and undermined the integrity of the remote exam process. In an attempt to cover up his action, Mr Tsoukas then continued to act dishonestly by denying that he had used his mobile phone when asked by the proctor. Mr Tsoukas also breached the trust placed in him by ACCA in allowing him to sit his exam remotely. The Committee found Mr Tsoukas' actions were deplorable and were so serious that they amounted to misconduct.

Allegation 6 (b) – not considered

60. In light of its decision in relation to Allegation 6(a), the Committee did not consider Allegation 6(b).

SANCTION AND REASONS

61. In reaching its decision the Committee had regard to ACCA's Guidance for Disciplinary Sanctions. The Committee kept in mind that the purpose of a sanction is not to punish Mr Tsoukas but to protect the public interest which includes the protection of members of the public and the maintenance of public confidence in the profession.
62. The Committee considered possible mitigating factors and identified the following:
 - a. Mr Tsoukas has no previous disciplinary findings.
63. The Committee identified the following aggravating features of the case:
 - a. Mr Tsoukas' dishonesty was planned and premeditated;
 - b. Mr Tsoukas' conduct undermined the integrity of the exam process;
 - c. Mr Tsoukas breached the trust that ACCA placed in him by allowing him to sit a remote examination;
 - d. There was a risk of harm to the public in that Mr Tsoukas may have passed an exam that he was not otherwise qualified for, or others may have done so if photographs or recordings of the exam content were shared with third parties.
64. The Committee then considered the available sanctions starting first with the least serious.
65. The Committee considered whether to take no further action or to admonish Mr Tsoukas. The guidance indicates that admonishment may be appropriate in cases involving insight into the failings and genuine expressions of remorse. The Committee considered that none of those factors had been demonstrated in this case. The Committee also considered that taking no further action or

admonishing Mr Tsoukas would be insufficient to reflect the overall seriousness of the conduct found proved.

66. The Committee then considered whether to reprimand Mr Tsoukas. The Committee considered the guidance in relation to reprimands which states that a reprimand may be appropriate where the conduct is of a minor nature and there is evidence of an individual's understanding and genuine insight into the conduct found proved. The Committee reminded itself that Mr Tsoukas had used a mobile phone during an exam to gain an unfair advantage. Mr Tsoukas' conduct was not minor in nature and in these circumstances, the Committee did not consider that a reprimand would reflect the seriousness of the facts found proved.
67. The Committee then considered a severe reprimand. The guidance states that a severe reprimand may be appropriate where there are particular circumstances of the case or mitigation advanced which satisfies the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the facts found proved. The Committee found that Mr Tsoukas has not shown any insight into his actions. Mr Tsoukas has also not demonstrated any genuine remorse or apology for his actions. The Committee found that there was a risk that Mr Tsoukas would engage in dishonest conduct in the future. The Committee considered that a severe reprimand would, therefore, be insufficient to mark the seriousness of the misconduct in this case or address the risk of future dishonesty by Mr Tsoukas.
68. The Committee concluded that the appropriate sanction was removal from the student register. The Committee found that Mr Tsoukas' deliberate and premeditated dishonesty was fundamentally incompatible with remaining on ACCA's student register. Mr Tsoukas dishonestly used his mobile phone to gain an unfair advantage during an exam despite knowing that he was not permitted to do so. Mr Tsoukas' dishonest actions continued when he intentionally misled the proctor when asked why he was using a mobile phone. Members of the public must be able to trust accountants and those training to become accountants. The Committee was very concerned that Mr Tsoukas engaged in such serious dishonesty at an early stage in his accountancy career.

69. Mr Tsoukas' behaviour seriously undermined public trust and confidence in the accountancy profession. Mr Tsoukas has not reflected or shown any insight into his actions and he has not demonstrated any remorse. The Committee concluded that Mr Tsoukas was, therefore, liable to repeat his dishonesty in the future. In all of the circumstances the only sanction that will protect the public and reflect the gravity of Mr Tsoukas' actions is removal from the student register.

COSTS AND REASONS

70. ACCA applied for costs in the sum of £6,210.50. The Committee was provided with a Simple and Detailed Schedule of costs. The Committee had regard to ACCA's Guidance for Cost Orders and kept in mind the principle that the majority of a membership body should not be required to subsidise the minority who through their own failings have found themselves subject to disciplinary proceedings.
71. The Committee did not receive any evidence as to Mr Tsoukas' financial circumstances. In the absence of such evidence the Committee inferred that Mr Tsoukas is able to meet any costs ordered by the Committee.
72. The Committee carefully considered the application and found that Mr Tsoukas was liable to pay ACCA's costs. The case had been properly brought by ACCA and the Committee had found the allegations proved.
73. The Committee then considered the amount claimed by ACCA. The Committee found that the sum claimed was fair and reasonable, subject to a deduction to reflect the reduced length of time taken to conclude the hearing.
74. The Committee made a costs order in the sum of £5,260.

EFFECTIVE DATE OF ORDER

75. The Committee determined that the order for removal from the student register should take immediate effect. The Committee had regard to the seriousness of

its findings and its decision that Mr Tsoukas' actions were fundamentally incompatible with remaining on the student register. The Committee has found an ongoing risk of Mr Tsoukas acting dishonestly and concluded, therefore, that the order should take immediate effect in order to protect the public.

ORDER

76. The Committee made the following order:

- a. Mr Tsoukas shall be removed from the student register;
- b. Mr Tsoukas shall make a contribution to ACCA's costs in the sum of £5,260.

Ms Ilana Tessler
Chair
6 May 2026