

## **BSc Accountancy – Fitness to Practise Procedure**

### **1. Introduction**

- 1.1 In order to qualify for the award of BSc Hons Accountancy, students are required to attend and pass three blocks of assessed practise learning and demonstrate an overall level of fitness to practise as a professionally qualified accountant.
- 1.2 Any concerns about a student's fitness to practise are to be disclosed to the BSc Accountancy Programme Director or their nominee who assesses whether a full investigation is required by the Fitness to Practise Committee.
- 1.3 Decisions regarding the course of action to be taken following a failure of fitness to practise will be taken by the programme Fitness to Practise Committee. Issues related to academic performance and sub-standard work performance are not within the remit of the Fitness to Practise Committee; the failure of exams or placements due to poor performance are addressed by the Progression Information within the Programme Specification.
- 1.4 Fitness to practise in relation to conduct will be assessed against the ICAEW 'Fit and Proper' guidance (<https://www.icaew.com/for-current-aca-students/applying-for-membership/fit-and-proper>).

### **2. Initiation of the Procedure**

2.1 Concern(s) to warrant formal investigation by the Fitness to Practise Committee could include:

Allegations of professional misconduct during the assessed practise

An adverse report on student behaviour from the Director of Undergraduate Programmes or another officer of the University which could include:

- Drug or alcohol misuse
- Aggressive, violent or threatening behaviour
- Persistent inappropriate attitudes or behaviour
- Inappropriate use of social media
- Dishonesty or fraud, including dishonesty outside the professional role
- Unprofessional behaviour or attitudes

A penalty imposed for collusion or False Authorship or a second instance of plagiarism under the University's [Academic Misconduct procedures](#) relating to a module taken at Part I or Part II

A penalty imposed under University disciplinary procedures

A criminal conviction, caution, reprimand or penalty notice for disorder (PND) or equivalent

- 2.2 The above is not intended to be an exhaustive list. A student will not be allowed to graduate from the University if they are subject to a Fitness to Practise proceeding which has not been completed.

### **3. Referral to the Fitness and Practise Committee**

3.1 All concerns will be reported to the BSc Accountancy Programme Director. The Programme Director will review the concerns and supporting evidence and check that the case is eligible for consideration as a Fitness to Practise matter before coordinating a Committee. Should it be deemed that a Committee is required then the Programme Director (or nominee) shall promptly, and normally within 5 working days, appoint a School representative and identify any other staff members who may be called upon to attend the Fitness to Practise meeting. Concerns will be raised in the following format;

3.3 In the case of alleged professional misconduct during the assessed practise the Committee will consider investigation reports from PwC and/or the ICAEW, and also from the student concerned.

3.4 In the case of adverse report on student behaviour, a report from the Director of Undergraduate Programmes or another officer of the University

3.5 In the case of academic misconduct, a report from the academic misconduct hearing.

3.6 In the case of conduct resulting in disciplinary action, a Disciplinary Letter.

3.7 In the case of a criminal conviction, caution, reprimand or penalty notice for disorder (PND) or equivalent, evidence of the conviction, caution, reprimand or penalty notice and its nature.

#### **4.0 Notifying the student**

4.1 Upon receipt of the concerns, if the case is to be considered by a Fitness to Practise Committee, the student will be notified of the following;

- The allegations made against them. The student should be provided with copies of all papers to be considered by the Committee
- The identity of the School representative, committee members and other staff who may be in attendance.
- Any limitations or conditions placed upon the continuance of studies or assessed practise during the period of the investigation
- The date of the Committee and the names and roles of the Committee members. A Committee should normally be convened within 4 weeks of receipt of the concerns.
- Details of attendance at the Committee (see Attendance at Committee below). In all cases, the Committee may request a statement from the Course Director and/or the student's Personal Tutor. The Committee may also request a statement from PwC regarding the student's conduct while on assessed practise. The purpose of the Fitness to Practise Committee is solely to determine whether the circumstances set out in the information considered indicate that the student is not fit to practise as an ACA Chartered Accountant, in accordance with the ICAEW guidance on 'Fit and Proper'. It is not the role of the Committee to re-investigate decisions made or conclusions reached by PwC, other University procedures or the Courts.

4.2 The student can register an objection to the appointment of the School representative or committee members on the basis of a lack of impartiality. Such an objection needs to be made to the Director of the Programme (or nominee) within 5 working days. Examples

would include where the School Representative had initially raised the concern e.g. probity issues, or where the School representative has had interaction with the student on an unrelated contentious issue. If this objection is upheld a new School representative should be appointed

If the student does not take the opportunity to attend the Committee, the student should be given the opportunity to provide a response to the concerns raised against them. This should be limited to details of any factual inaccuracies in the paperwork and/or new evidence/information that was not previously available or that is provided in support of a claim of factual inaccuracy.

## **5.0 Attendance at the Committee**

Students will be given the opportunity to attend the Committee in person and will have the opportunity to present their case.

To facilitate attendance in person, students shall be allowed at least 10 working days' notice of the date set for the meeting.

Should the student or other witness be unable to attend the meeting for good reason, they shall notify the Chair, who will re-arrange the meeting for a new date.

The student is entitled to bring a supporter. The supporter must be either; an SU Education Adviser, a fellow student or a member of staff. The supporter may take notes on the student's behalf, make representation on the student's behalf and ask questions, but may not answer questions on the student's behalf. The student should confirm the name and status of the person accompanying them in writing in advance of the meeting.

If the student fails to attend without reasonable explanation, the Committee will consider the case in the student's absence. The Chair will have discretion as to what constitutes a 'reasonable explanation'.

## **6.0 Composition of the committee**

6.1 The Committee will comprise as a minimum three members, made up of senior academic staff from Nottingham University Business School (NUBS), plus a representative from PwC. One of the staff from NUBS will act as Chair. The following is an indicative list of appropriate roles: Director of Undergraduate Programmes, Head of the Accounting Division, Chair of the School Teaching and Learning Committee, Associate Dean for Education and Student Experience.

6.2 Anyone who is asked to be a member of the Committee who has been personally involved in the student's case at any prior stages or has any reason to suspect that their involvement may give rise to a perception of bias, needs to disclose this fact at the earliest opportunity. This person will then not be able to be a member of the Committee and another member will need to be appointed.

6.3 For this reason, the student's personal tutor and the Course Director may not be members of the Committee.

## **7.0 Procedure for the conduct of the meeting**

This section is a guide to the conduct of the meeting itself. If, for whatever reason, these arrangements become impracticable, the Chair has the discretion to vary them provided

this does not put the student at a disadvantage. Where a variation is made the variation and its justification must be fully documented in the hearing notes.

- 7.1 Prior to the meeting the student will receive copies of all documents circulated to members of the Committee and will be made aware of the procedures to be followed
- 7.2 The Chair will ask if any member has been personally involved in the student's case at any prior stage and, if so, will ask them to withdraw from the meeting.
- 7.3 The student, their supporter (if attending) and staff will then join the Committee.
- 7.4 The Chair will introduce by name and explain the functions of the members of the Committee, the staff, and any others present.
- 7.5 The Chair will explain the powers of the Committee, as set out in Section 8.0 below.
- 7.6 The Chair will invite the School representative to present the case against the student and then invite the Committee to ask questions. Other staff attending will be offered the same opportunity to make a statement and may be asked questions.
- 7.7 The Chair will invite the student or their supporter to make a statement. Whilst the supporter may make a statement, the Chair will explain that the Committee will wish the student to respond in person to questions.
- 7.8 Members of the Committee will be invited to question the student.
- 7.9 The Chair will invite any other person(s) called upon by the Chair to attend the meeting to make a brief statement and will then invite the Committee to ask questions.
- 7.10 At each stage the Chair has discretion to allow reciprocal questioning by the various parties.
- 7.11 Once the Chair is satisfied that the Committee has completed their questioning and the student and staff have had a full opportunity to convey information to the Committee, both the student and members of staff will withdraw.
- 7.12 The Committee will then discuss the case.
- 7.13 If for any reason the Committee requires further clarification of any aspect of the case from either the student or staff members they must all be invited back into the meeting while the questioning takes place. When the Chair so determines, they will then leave the meeting again.
- 7.14 The Committee will make its decision on the basis of the civil standard of proof (otherwise referred to as the balance of probabilities) and this shall be taken by a simple majority of the members present and voting. The Chair will have a casting vote in the event of a tie.
- 7.15 The decision, and any findings of fact, will be conveyed to the student and the other parties as soon as possible, and will in any event be conveyed to the student in writing within five working days of the decision being reached.
- 7.16 A written record of the meeting will be maintained, documenting the attendees, an outline of the proceedings, the outcome of the meeting and any conditions applied and the reasons for any decisions taken.

## **8.0 Powers of the Fitness to Practise Committee**

- 8.1 The Committee, following consideration of the case, has the power to:

- a) Permit the student to continue with the course with no warning or sanction;
- b) warn the student that there is evidence of misconduct but the student's fitness to practise is not impaired to a point requiring any of the sanctions listed below
- c) Impose a sanction. Beginning with the least severe the sanctions are:
  - Require the student to transfer to another programme;
  - Recommend termination of studies.

8.2 The decision will be conveyed to the student as soon as possible and will normally be conveyed to the student in writing within five working days of the decision being reached.

8.3 Decisions resulting in a recommendation to terminate studies will be ratified by QSC. A member of QSC will be responsible for ratifying that:

- the recommendation came from the appropriate authority i.e. a Committee
- the basis of the recommendation is unequivocally a Fitness to Practise issue (rather than, for example, academic failure)

## **9.0 Appeals**

If a warning or sanction is imposed by the Committee the student will have an opportunity to appeal against the Committee's decision via the University's Academic Appeal procedure, but the student may be suspended from the programme until the appeal is completed; if the appeal is unsuccessful, the student must leave the programme at the next available transition point.

The policy and procedure for an appeal are set out in the Quality Manual.

## **10.0 Confidentiality**

The personal data of students will be processed by the University in compliance with the General Data Protection Regulations and the Degree Programme Development and Delivery Agreement between PwC and the University, as it pertains to data protection. However, it may be necessary to pass personal information to the ICAEW professional accrediting body

Linked policies:

[Unacceptable Behaviour Policy](#)

[Policy on Communications with Third Parties](#)

[University Records Retention Schedule](#)

[ICAEW Regulations and Guidance](#)

[ICAEW Code of Ethics](#)