

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Ge Guo

Heard on: Thursday, 17 June 2021

Location: Remotely via ACCA Offices, The Adelphi, 1-11 John
Adam Street, London WC2N 6AU using Microsoft Teams

Committee: Mr Martin Winter (Chair)
Mr George Wood (Accountant)
Mr Damian Kearney (Lay)

Legal Adviser: Mr David Marshall (Legal Adviser)

Persons present

and capacity: Ms Michelle Terry (ACCA Case Presenter)
Ms Nkechi Onwuachi (Hearings Officer)
Miss Ge Guo (Member)
Mr Yali Quan (Interpreter)

Observers: None

Summary Removed from the student register

Costs: No order for costs

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PRELIMINARY MATTERS

1. The Committee heard an allegation of examination misconduct against Miss Guo, a student of ACCA. Ms Terry appeared for ACCA. Miss Guo was present (by video link from China) and represented herself through a translator.
2. The Committee had a main bundle of papers numbered 1–63, a service bundle, numbered 1–18, plus a one-page telephone attendance note.

ALLEGATION(S)/BRIEF BACKGROUND

3. Miss Guo has been a student of ACCA since November 2018. On 10 September 2020, she took the Financial Reporting examination at the C734 Zhengzhou exam centre in China. The exam commenced at 13:30 local time and was due to last for 3 hours. It is alleged that at about 15:50 the Invigilators found that Miss Guo was in possession of a page of revision notes in the examination hall. She faced the following Allegation:

Allegation 1

- a. During a Financial Reporting examination on 10 September 2020, Miss Ge Guo was in possession of unauthorised materials, in the form of a piece of paper containing notes relevant to the syllabus being examined, contrary to Examination Regulation 4.
- b. Miss Guo intended to use the unauthorised materials set out at 1(a) above to gain an unfair advantage.
- c. Miss Guo's conduct in respect of 1(a) above was:
 - i. Dishonest, in that Miss Guo intended to use the unauthorised materials to gain an unfair advantage; or in the alternative
 - ii. Contrary to the Fundamental Principle of Integrity (as applicable in 2020); in that such conduct was not straightforward and honest.

- d. By reason of her conduct, Miss Guo is:
- i. Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or in the alternative.
 - ii. Liable to disciplinary action pursuant to byelaw 8(a)(iii), in respect of 1(a) above.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

4. At the start of the hearing Miss Guo admitted all the allegations in full and the Chair announced that the facts had been proved. Allegation 1(a), (b) and (c) were found proved.
5. The Committee received submissions from Ms Terry and evidence and submissions from Miss Guo. It studied the documentary evidence in the bundle. The Committee was satisfied that the admissions were properly made, and that Miss Guo had acted dishonestly by deliberately cheating in the exam. The Committee had no doubt that the facts found proved amounted to misconduct. Cheating in an exam is one of the most serious departures from proper professional standards that a student can commit. It would be regarded as deplorable by members of the profession. The Committee found Allegation 1(d)(i) proved. Allegation 1(d)(ii) was also proved but as it was in the alternative, it fell away.

SANCTION(S) AND REASONS

6. The notes in question were closely written on a small piece of paper that had been folded several times, apparently for concealment. The statement of the Invigilator who found the paper indicated that it was first detected in Miss Guo's clenched hand but when challenged she tried to hide it in her sleeve. Following the exam, on the same day, Miss Guo completed an SCRS 2B form concerning the incident. She admitted that she was in possession of unauthorised materials, i.e. the sheet of paper, but said it was because she had forgotten to

put it in her bag outside the exam room. She denied that she intended to use the notes during the exam. Miss Guo expanded on this in her formal response to ACCA on 15 December 2020:

'I'm sorry for my carelessness. I didn't bring my notes into the examination room on purpose. I'm sorry for my carelessness, but I really didn't mean to cheat. The notes were not the same as this exam, and I didn't look at it during the exam, so I didn't get any advantage in the exam'.

She repeated this version in an email to ACCA on 11 March 2021.

7. At the hearing today Miss Guo made full admissions. She said she had been studying for three years, entirely supported by her parents. She had no income or assets of her own although she did have access to a student loan. She had taken the Financial Reporting exam before but failed by one point. She decided to retake the exam, but also to cheat. Her parents could not afford any more exam fees, so she had raised the money to retake the exam by reducing her living expenses: she reduced the food she took.
8. Miss Guo acknowledged that she had failed to show the integrity that was expected from an ACCA student. She apologised repeatedly and said that she had reflected on what she had done. She said that at the time she thought she could get away with it but now she realised that what she did was really wrong. She said she had not told her parents because they would be so disappointed in her.
9. Ms Terry told the Committee that Miss Guo had no previous findings against her. She submitted that there were aggravating factors in that Miss Guo's conduct was dishonest, premeditated and committed purely for her own benefit. She submitted that there was an element of planning.
10. The Committee first identified the aggravating and mitigating factors in this case.
11. The fact that Miss Guo had no previous findings was a mitigating factor but had limited weight since she had been a student of ACCA for less than two years at

the time of the exam. The fact that she made complete admissions counted in her favour, although the admissions were made late. She had cooperated fully with ACCA's investigation and attended her hearing. Leaving aside matters of insight and remorse at this stage, the main mitigating factor was the considerable personal pressure Miss Guo felt she was under to succeed for her parents' sake and to justify their support.

12. As to aggravating factors, cheating in exams is always a serious matter, as is any case involving dishonesty. This case was aggravated by the fact that there was a degree of pre-planning.
13. The Committee went through the available sanctions in increasing order of seriousness having regard to ACCA's Guidance for Disciplinary Sanctions 2021. The Committee considered that deliberate exam cheating was far too serious to be dealt with by the minimum sanctions of Admonishment and Reprimand. The guidance for Reprimand states that it would usually be applied in situations where the misconduct is of a minor nature. Exam cheating is not a minor matter. It has the potential to discredit the profession and its system for ensuring that its members are properly qualified. It also has a negative impact on other students who approach examinations honestly. The Guidance makes it clear that dishonesty, even when it does not result in direct harm and/or loss, undermines trust and confidence in the profession.
14. The Committee next considered the sanction of Severe Reprimand. The Guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. With regard to the specific factors listed:
 - (a) The misconduct was intentional. As stated previously it had the potential to cause serious indirect harm.
 - (b) The Committee accepted that Miss Guo had reflected on her conduct and seemed to have gained a degree of insight. It accepted that her remorse

was genuine. She had a previous good record and had not repeated the misconduct.

- (c) Miss Guo was not able to provide any objective or independent evidence, such as references, to show that she had fully reformed and would not commit such misconduct in the future.
 - (d) She cooperated fully.
15. The Committee had enormous sympathy for Miss Guo's difficult personal circumstances. It accepted that she felt under intense pressure because of her responsibility to her parents. It considered carefully whether the sanction of severe reprimand could be sufficient in her case, perhaps combined with another sanction. It took into account ACCA's guidance on dishonesty. It concluded that the mitigation she had demonstrated was not sufficient to limit the sanction to severe reprimand in a case as serious as this. Faced with great personal pressure, Miss Guo had chosen to cheat rather than (say) to study harder or more effectively.
16. The Committee therefore concluded that the minimum sanction it could impose was the sanction of removal from the student register. Any lesser sanction would not meet the public interest in upholding the integrity of the examination system. Miss Guo will be entitled to apply for readmission after 12 months, subject to the normal conditions.
17. The Committee decided that the order would take effect at the normal time. There was no reason for imposing the order immediately.

COSTS AND REASONS

18. Ms Terry applied for costs totalling £5,620. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to a contribution to its costs.
19. With regard to the amount, Miss Terry submitted that a reduction would be appropriate since the case had taken less time than estimated.

20. The Committee was concerned about Miss Guo's ability to make any contribution to costs. She submitted a statement showing that she had no income or savings at all and expanded on this in her evidence. She said that even if she was ordered to contribute only £500 it would take her a couple of years to raise the money. The Committee accepted this and accepted what she told them about having to give up food in order to fund the fee to retake the exam. It concluded that she would be unable to make any contribution to ACCA's costs and therefore made no order as to costs.

ORDER

21. The Committee ordered as follows:

- (a) Miss Guo shall be removed from the student register.
- (b) Miss Guo is not required to make a contribution to ACCA's costs.
- (c) This order shall take effect on the expiry of the appeal period.

Mr Martin Winter
Chair
17 June 2021