

APPLICATION ON PAPERS

**CONSENT ORDER CHAIR OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS**

REASONS FOR DECISION

In the matter of:	Miss Zheng Yan Yan
Considered on:	Tuesday 06 December 2022
Location:	Remotely via ACCA Offices, The Adelphi, 1-11 John Adam Street, London WC2N 6AU
Chair:	Mr Maurice Cohen
Legal adviser:	Mr Alastair McFarlane
Outcome:	Consent Order made

DOCUMENTS BEFORE THE CHAIR

1. The Chair received a bundle of papers, numbered pages 1-103, including a signed draft Consent Order.

ALLEGATIONS

Miss Zheng Yan Yan (Miss Yan Yan) at all material times an ACCA Affiliate,

Allegation 1

As part of her ACCA Practical Experience Requirement (PER), asked a work colleague (Person A), also an ACCA affiliate, information about their supervisor and in doing so Person A provided Miss Yan Yan with her (Person A's) completed training record which included statements in support of Person A's performance objectives.

Allegation 2

Having obtained Person A's completed PER training record, Miss Yan Yan mistakenly copied four of Person A's performance objective statements and uploaded these to her own PER training record claiming them to be her own.

Allegation 3

That Miss Yan Yan's conduct as described in 1 and 2 above was reckless in that she should have ensured the statements she uploaded to her PER Training record were her own, given these are an important element of ACCA's Practical Experience Requirement which, if satisfactorily completed, is part of ACCA's qualification leading to membership.

Allegation 4

Given the above, Miss Yan Yan is guilty of misconduct pursuant to bye-law 8(a)(i).

BACKGROUND

2. Upon an ACCA student completing all their ACCA exams, the student becomes an ACCA affiliate. Miss Yan Yan is an affiliate. In order to apply for membership, the affiliate (or "trainee") is required to obtain at least 36 months practical experience in a relevant role (practical experience), as per Membership Regulation 3.

3. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant. Once a trainee believes they have completed a PO, they are required to provide a statement in their training record describing the experience they have gained in order to meet that PO. Given this is a description of their own experience, the statement should be unique to them. The trainee then requests that their practical experience supervisor approves that PO.
4. Once all nine POs have been approved by the trainee's practical experience supervisor, their minimum 36 months of practical experience has been signed off and they have completed the Ethics and Professional Skills module, the trainee is eligible to apply for membership.
5. In January 2022, ACCA launched a pilot route to membership in China referred to as '*the Academic Pathway to Membership*'. This allowed trainees who had been lecturing to apply for membership using this experience. In that regard the standard rules regarding the use of lecturing experience for membership is capped at 12 months. This pilot therefore allowed a trainee to use the full 36 months of lecturing experience to count as their practical experience
6. Miss Yan Yan adopted the academic pathway for her practical experience. Her PER training record included all the statements supporting her performance objectives as well as details of her employment as a lecturer. Upon Miss Yan Yan's PER training record having been completed and approved by her supervisor, she applied for membership of ACCA.
7. During a review of Miss Yan Yan's PER training record, following her membership application, ACCA noticed Miss Yan's Yan's statements in support of her POs 13, 14, 21 and 24 were the same as the statements in support of such POs of another ACCA trainee, (Person A), who shared the same supervisor and worked at the same organisation.
8. Miss Yan Yan explained to ACCA how she unintentionally used four of Person A's PO's as her own, by choosing the wrong PDF document.
9. ACCA accepted Miss Yan Yan's explanation and contended her conduct was reckless in the ordinary sense of the word in that she paid no or insufficient

regard to the fact that the statements supporting four of her performance objectives, being part of her ACCA Practical Experience Requirement training record, were not her own and therefore did not reflect her own unique experience.

CHAIR'S DECISION

10. Under Regulation 8(8) of the Complaints and Disciplinary Regulations 2014, the Chair must determine whether, based on the evidence before them, the draft Consent Order should be approved or rejected. The Chair had regard to the Consent Orders Guidance and the Consent Orders Guidance FAQs.
11. The Chair has power to approve the Consent Order and noted that under Regulation 8(12) they shall only reject the signed Consent Order if they are of the view that the admitted breaches would, more likely than not, result in exclusion from membership.
12. The Chair considered the seriousness of the misconduct and the public interest, which includes the protection of the public, the maintenance of public confidence in the profession and the declaring and upholding of proper standards of conduct and performance. The Chair balanced this against Miss Yan Yan's interests.
13. The Chair noted the list of aggravating and mitigating factors advanced at paragraph 40 of ACCA's summary in the bundle. They accepted that Miss Yan Yan's conduct was not dishonest or based on a want of integrity but rather was unintentional and reckless. They noted Miss Yan Yan's previous good character and repeated apologies and was satisfied that there does not appear to be any continuing risk to the public.
14. The Chair had regard to ACCA's Guidance for Disciplinary Sanctions. They were satisfied that there had been early and genuine acceptance of the conduct and that the risk to the public and profession from Miss Yan Yan continuing as an affiliate was low.
15. For the reasons set out above, the Chair was satisfied that the admitted breaches would be unlikely to result in removal from the affiliate register, and therefore there was no basis for them to reject the Consent Order under Regulation 8 (12). The Chair noted the proposed Consent Order, and considering all the information

before them, was satisfied that a Reprimand was an appropriate and proportionate disposal of this case. The Chair noted that given the financial hardship Miss Yan Yan is facing, ACCA had not applied for costs.

ORDER

16. The Chair, pursuant to their powers under Regulation 8, made an Order in terms of the draft Consent Order, namely that Miss Yan Yan be reprimanded.

Mr Maurice Cohen
Chair
06 December 2022