

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Yanji Chen

Heard on: Tuesday, 26 and Wednesday, 27 July 2022

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

Committee: Mr Neil Dalton (Chair)
Mr Ryan Moore (Accountant)
Mrs Jackie Alexander (Lay)

Legal Adviser: Mr Robin Havard (Legal Adviser)

Persons present

and capacity: Mr Benjamin Jowett (ACCA Case Presenter)
Ms Nkechi Onwuachi (Hearings Officer)
Miss Yanji Chen (Student Member)
Mr Yali Quan (Interpreter)

Summary Removed from the student register

Costs: Student member to pay cost to ACCA in the sum of
£1000.00.

ACCA



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ALLEGATIONS

Miss Yanji Chen, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During an Audit and Assurance examination on 01 March 2021 attempted to use written notes being Unauthorised Materials, contrary to Examination Regulation 4.
2. The conduct described in Allegation 1 was:
 - (a) Dishonest in that Miss Chen attempted to use unauthorised materials to gain an unfair advantage in her exam attempt; or in the alternative;
 - (b) Demonstrates a failure to act with integrity.
3. By reason of her conduct, Miss Chen is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of the above matters or
 - (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegation 1.

DECISION ON FACTS, ALLEGATIONS AND REASONS

Allegation 1

1. This Allegation was denied by Miss Chen.
2. In reaching its findings in respect of Allegation 1, the Committee had read the following documents: a hearing bundle (pages 1 to 85) and a service bundle (pages 1 to 24). In addition, the Committee had considered the written and oral evidence provided by the Invigilator, Person A, the Irregular Script Examiner,

Person B, and Miss Chen. The Committee also listened to legal advice, which it accepted.

3. On 20 May 2019, Miss Yanji Chen ("*Miss Chen*") first registered as an ACCA student.
4. On 01 March 2021, Miss Chen attended the C734 Zhengzhou exam centre in order to sit the Audit and Assurance ("*AA*") examination. The exam commenced at 1:30pm and was due to last for 3 hours.
5. ACCA alleged that Miss Chen had taken unauthorised material, namely revision notes, into the exam room with the aim of gaining an unfair advantage when taking the AA exam.
6. ACCA relied on the written evidence contained within the bundle and the oral evidence of Person A and Person B.
7. Based on the evidence of Person A and the documentary evidence, ACCA maintained that all candidates sitting ACCA examinations, including Miss Chen, were made aware of the Examination Regulations in the following way:
 - Before an examination, all candidates received an attendance docket which contained the ACCA examination guidelines and regulations;
 - Before the examination started, the Supervisor's announcements drew candidates' attention to the regulations and guidelines outlined in the attendance docket. In particular, Regulation 6(a) warned candidates against attempting to gain an unfair advantage in the examination.
8. Indeed, this was not contentious. It was accepted by Miss Chen in the course of her evidence that she was aware of the Examination Regulations and of the potential consequences of being found to be in breach of the regulations, namely disciplinary proceedings.

9. In her oral evidence, Person A stated that they had been an Invigilator for several years. On the day of the exam on 01 March 2021, there were a lot of candidates and, whilst they could not be precise, they estimated that there would have been about ten Invigilators. The exam took place in two rooms to accommodate the number of candidates and there would be about five Invigilators in each room.
10. The exam venue was a hotel and students would register in the lobby. After registration, the students waited in the lobby to be called into the exam room. Before the students went into the exam room, as stated, they were made aware of the requirements of the Examination Regulations. They were told what they could and could not take into the exam with them. There were a number of items that were forbidden, for example pencil cases and bags, and the students were not permitted to take any paper with them. Person A confirmed that, *"We orally told the students and broadcast the notice to tell the students not to bring unauthorised material into the exam."* Scrap paper would be provided to them at their desks. Students were allowed to take in a calculator and pen.
11. ACCA did not require Person A and the other Invigilators to check the students' pockets. Due to the number of candidates and the limited amount of time, the students were not asked to open their pockets. Person A stated that they would only ask a student to open their pocket for inspection if the pocket looked very full or if there was something suspicious.
12. Person A stated in their SCRS 1B form, completed on the day of the exam, that, at 2.25 p.m., when they, *"was walking/patrolling the test room, [they] noticed that [Miss Chen] was hiding two pieces of paper notes under the scrap paper.."* (sic) provided to her for the exam. After observing her, they noted that the student was very nervous and when they asked her to lift the scrap paper, they found the, *"unauthorised materials"*, namely the revision notes which Miss Chen accepted she had taken into the exam room. Miss Chen said she was wrong and, *"begged for pardon"*. Person A took the unauthorised material away and submitted it to the supervisor.

13. Person A stated in their oral evidence that they saw something unusual and so stood behind Miss Chen's desk for approximately one minute.
14. The *"irregular thing that I noticed was that I thought there was something under the scrap paper. I did not witness that moment when she put the notes under the scrap paper."* Person A stated that they did not know whether Miss Chen had looked at the notes but saw the notes were under the scrap paper.
15. In the Examiner's irregular script report, Person B confirmed that the material was relevant to the syllabus and the examination being taken by Miss Chen, but concluded that the material had not been used by Miss Chen.
16. Person B confirmed that the entire syllabus covered a much wider area than that covered by the notes. However, the notes did relate to parts of the syllabus and part of the questions in the exam could have been answered using the content of the notes.
17. As for the exam itself, Person B confirmed in her oral evidence that 70% was written and 30% was multiple choice. With regard to the written questions, one carried 30% of the marks and two carried 20% each.
18. In her further comments in her report, Person B stated, *"the candidate attempted 7848 and 7711 only. Very incomplete answers submitted and no indication from what was written that the student used or copied from the notes attached"*.
19. In her oral evidence, Person B reiterated that the content of the revision notes taken into the exam by Miss Chen were relevant not only to the Audit and Assurance syllabus but also the two questions in the exam that Miss Chen had attempted. However, Person B restated that, when they looked at the answers given by Miss Chen to the two questions in the exam, they were both very short and, whilst certain parts of the content of the revision notes were relevant to the questions, it did not appear as if any of the content of the notes appeared in Miss Chen's answers.

20. Person B stated that they were not aware of the other questions in the exam and therefore could not say whether the notes would have been relevant.
21. It was submitted by Mr Jowett that the account provided by Miss Chen was implausible and that the only possible interpretation of the facts leading up to the discovery of the revision notes was that, by her action in placing the unauthorised material under the scrap paper on her desk, Miss Chen had attempted to use the revision notes to gain an unfair advantage in the AA exam on 01 March 2021.
22. Turning to the account provided by Miss Chen, she had admitted that she had taken the revision notes with her into the AA exam and that the revision notes fell within the definition of unauthorised material.
23. Consequently, the Committee noted that, in accordance with Examination Regulation 6(a), it was for Miss Chen to satisfy the Committee, on the balance of probabilities, that she did not attempt to use the unauthorised material to gain an unfair advantage.
24. In assessing Miss Chen's account, the Committee had read the written explanations she had sent to ACCA in the course of its investigation and had also listened carefully to her oral evidence.
25. On 10 March 2021, Miss Chen sent an email to ACCA in which she stated as follows:
 - *“The reason I write this email is to apologize to ACCA management and state the facts that happened in the exam AA on 1st March 2021;*
 - *“The exam AA start at 1:30 pm on 1st March. Because of the traffic jam, when I arrived at the examination hotel, it was close to the beginning of the examination. At that time, I was so anxious and flustered that I forgot to take out the review materials which I read on the way to exam from my pocket and put it outside the examination room”;*

- *“After taking my temperature and filling in the forms, I entered the examination room”;*
 - *“When I entered the examination room, the invigilator did not find that I took the review materials into the examination room by accident. It was not long after the exam started, when I took my eraser out of my pocket, the review materials fell out. Suddenly, I realized that I had forgotten to put it outside the examination room”;*
 - *The invigilator is not far from me and she saw it then took it away”;*
 - *The review material is not related to the question I did at that time and the exam is no longer to start, I have no time to look at the review material. There was also no motivation to plagiarize”;*
 - *“From primary school to university, I have never cheated in all exams. I am familiar with ACCA’s examination discipline and the serious consequences of breaching the discipline”;*
 - *“After this happened, I was full of fear and remorse and blamed myself for my carelessness. I sincerely apologize to ACCA management for my serious mistake. From now on, I will learn from this and ensure that such a situation will never happen again”;*
 - *“I sincerely hope teachers could show understanding for my carelessness and let me complete my favorite ACCA study successfully!” (sic)*
26. On 26 May 2021, Miss Chen replied to further enquiries from ACCA and said as follows:
- *“On 1 March 2021, in order to take the Audit and Assurance Examination, I had lunch in advance and got on the bus to the examination hotel. After sitting down on the bus, I took out the materials that I had sorted out in the previous study and began to review. Due to the traffic jam on the road,*

I began to worry about whether I would be late and affect the examination, when I got off the bus, I put the materials into my clothing pocket hastily”;

- *“When I rushed to the examination hotel, it was close to the beginning of the examination. I was anxious and flustered at the time, so I neglected to take out the review materials in my clothing pocket and put them outside the examination room”;*
- *“The invigilator did not check the clothing pockets when entering the examination room, after taking the temperature and filling out the form, I hurried into the examination room and found my seat for the examination”;*
- *“It was not long after the exam started, when I took the eraser out of my pocket, the review materials fell out along with it. It suddenly occurred to me that I forgot to put the review materials outside the examination room”;*
- *“For fear of disciplinary action, I was at a loss at the time. Because the action of putting it back into the pocket was obvious, I hurriedly pressed it under the scrap paper temporarily. I want to make sure that when the invigilator is not paying attention, then put the review materials back into the pocket as early as possible. I remembered looking back in a panic at that time and found that the invigilator was patrolling behind me, very close to me. At this time, the invigilator walked up to me, and after standing for about 1 minute, she took away the review materials under the scrap paper”;*
- *“After the exam, the invigilator asked me to fill out the SCRS 2B”;*
- *“Because I was worried that it might affect the examinations of the following subjects, I was very anxious and nervous at the time and my mind was blank. I couldn’t calm down at all to read the questionnaire carefully, and finally I completed it under the guidance of the invigilator. By carefully reading the attachment of the email I received this time, I*

found that the questionnaire was not filled out complete enough, specific and accurate”;

- *“Because of my carelessness and the invigilator did not check the clothing pockets, this led to my inappropriate behaviour”;*
- *“From me suddenly discovering that I had brought the paper strips into the examination room and a series of actions, to the invigilator discovery and confiscates it, it is only about 3 minutes, there is no time for plagiarism at all, and it is not related to the question I was doing at the time. The investigations teacher can compare the content of the unauthorized materials with the answer in the test paper”;*
- *“After the incident, I realized my mistake. On 9 March 2021, I took the initiative to send the specific situation and my apologies by email to students@accaglobal.com, instead of accepting investigations passively”;*
- *“After the incident, I blamed myself for my carelessness. I sincerely apologize to ACCA Disciplinary Committee for my mistake. From now on, I will learn from this and ensure that such a situation will never happen again. I sincerely hope the disciplinary committee can obtain evidence from several parties and investigate the matter clearly”;*
- *Hope the Disciplinary Committee could show understanding for my carelessness and give me a chance to correct, and live up to the previous efforts, let me complete my favorite ACCA study successfully”. (sic)*

27. When giving her oral evidence, Miss Chen stated that she was fully aware of the requirements of the Examination Regulations and the potential consequences of being found to have acted in breach of them.

28. Miss Chen confirmed that it was her practice to write revision notes on strips of paper so that she could access them at any time. Turning to the notes

themselves, the typed content was material she had copied from another text. The handwritten additions, both in Chinese and English, had been written by her. The size of the print was very small, and it was confirmed by Miss Chen that the notes contained in the hearing bundle was the actual size on the document she took into the exam.

29. Miss Chen had been looking at the strips of paper on the way to the exam and, because she was late, in haste she put them in her pocket along with her pen and eraser when going into the exam room. She stated that it was about half an hour into the exam that she wished to use her eraser to rub out some of her workings on the scrap paper; it was at that stage that, when taking her eraser out of her pocket, she said that she inadvertently pulled out her revision notes as well, not realising that they were in her pocket.
30. Miss Chen said that the notes fell very close to her chair. She considered that picking them up and putting them back in her pocket would be, "*big and noticeable*" to an Invigilator. Therefore, rather than put them back in her pocket, she put them under her scrap paper.
31. Miss Chen maintained that she had prepared the notes for revision and not to take with her into the exam. She stated that she had never cheated before and also relied on the Letter of Verification from her University which was supportive in respect of her character and performance.
32. Miss Chen stated that she was not finding the AA exam particularly difficult and there was no need for her to cheat. She would complete her ACCA qualifications through her own efforts. Furthermore, she would not put at risk her whole career by acting improperly in the course of this exam. She asserted that this was all as a consequence of her carelessness and she had no intention of using the notes and gaining an unfair advantage.
33. Initially, Miss Chen continued to contest the fact that the notes were relevant to the syllabus and the exam. However, when questioned by Mr Jowett, she conceded that the notes were relevant but only to a small part of the syllabus, and that the notes were used for revision for the course and not for the specific

exam as she did not know what questions were going to be asked in the exam and so there was only a chance that they may be relevant.

34. Miss Chen also stated that, in December 2020, when she sat other exams, the Invigilators had checked everyone's pockets, but they had not done so on 01 March 2021. It was conceded by Miss Chen that it was her responsibility to ensure that she did not take into the exam any unauthorised material such as the revision notes.
35. The Committee made the following findings of fact.
36. It was admitted by Miss Chen, and the Committee found, that, when sitting the exam on 01 March 2021, she had in her possession unauthorised material in the form of revision notes.
37. Despite Miss Chen claiming in her SCRS 2B form completed on the day of the exam, and in her subsequent written submissions, that the unauthorised material found in her possession was not relevant to the syllabus and the exam she was taking, the Committee accepted the evidence of Person B and found that the material found in her possession was, indeed, relevant to the syllabus and some of the questions in the exam.
38. The Committee had not found Miss Chen's evidence to be credible in maintaining that the notes were not relevant. If that were the case, it would have made no sense for her to be looking at them on her way to the exam as she explained in her email of 26 May 2021. Finally, her suggestion that she did not know that they would be relevant to the exam because she did not know what the questions would be was not at all persuasive. The content of the notes was clearly relevant to the syllabus and therefore there was a real prospect that the notes may be relevant to the questions in the exam, which, in fact, was the case.
39. The Committee had not found Miss Chen's account plausible when she outlined what happened when she arrived at the hotel and entered the exam room. It may well have been the case that she was a little late, although she arrived

some twenty minutes before the exam commenced. The Committee rejected her evidence that she was acting in haste and that, as a consequence, she put the notes in her pocket instead of her bag. As a person with considerable experience of taking ACCA exams, and knowledgeable of the regulations, she knew she could not take her bag into the exam with her, and she knew that she was not entitled to take the revision notes with her.

40. The Committee also did not find plausible Miss Chen's assertion that she was not finding the exam particularly difficult. Person B's description in their report of the answers to the two questions was, "*candidate attempted 7848 and 7711 only. Very incomplete answers submitted*" although they went on to say that there was no indication that Miss Chen had used or copied the notes.
41. As stated, this was by no means the first exam Miss Chen had taken. Her examination history/transcript showed that, during 2019 and 2020, and therefore prior to the exam on 01 March 2021, she had sat 11 exams, passing five papers and failing six. The Committee therefore found that she had considerable experience and knowledge regarding the rules and regulations to which she was required to adhere when sitting ACCA exams.
42. The Committee did not find the version of events outlined by Miss Chen prior to the discovery of the unauthorised materials to be plausible. Someone of Miss Chen's experience would have known that it was wrong to take handwritten notes into an exam and it was unlikely that she would have put the notes in her pocket by accident and then forgot about them.
43. Indeed, in her SCRS 2B form completed on the day of the exam, Miss Chen made no reference at all to the claim that it was purely accidental and as a result of carelessness that she was in possession of the revision notes in the exam. There was also no reference to the removal of the eraser from her pocket and, thereby, the inadvertent removal of the revision notes which fell to the floor. The only explanation was that the material was not relevant to the exam. Furthermore, there was no reference in the form SCRS 1B completed by Person A to Miss Chen referring to her carelessness and the removal of the eraser and, accidentally, the revision notes.

44. It was equally unlikely that, when looking for an eraser in her pocket, the two pieces of paper would inadvertently drop out of Miss Chen's pocket and fall on the floor. It was also not plausible that Miss Chen would then consider that the most sensible thing to do was to hide the unauthorised materials under the scrap paper provided to students, rather than call an Invigilator and admit her mistake or put them back in her pocket. Even though she suggested it had been a mistake and due to carelessness, rather than notify an Invigilator and own up to her mistake, or put them back in the pocket, she attempted to conceal them under the scrap paper, which the Committee found to be a more accessible location than putting them back in her pocket for someone who may attempt to use those notes in the course of the exam.
45. The Committee rejected as implausible the suggestion by Miss Chen that the reason she did not put the notes back in her pocket was because such an action would be, *"big and noticeable"* to an Invigilator.
46. The Committee also noted that, until pressed by Mr Jowett, Miss Chen persisted in her assertion that the content of the written notes was not relevant to the syllabus and to the questions being asked in the exam. For the reasons outlined above, the Committee had accepted the conclusions of Person B and found that the notes were relevant to both. Indeed, simply by looking at the notes, it can be seen that their content, with their frequent reference to audit, was relevant.
47. The Committee had considered the evidence of Person B that there was no evidence that Miss Chen had used the notes. However, the Committee noted that the Invigilator had found the notes only 55 minutes into a three-hour exam and there was an opportunity for the answers to those questions to be developed by access to the unauthorised material.
48. The accounts provided by Miss Chen with regard to her finding the notes in her pocket were also materially inconsistent.

49. The Committee had accepted the evidence of Person A and found that they had approached Miss Chen and removed the notes from under the scrap paper at approximately 2.25 p.m., the exam having commenced at 1.30 p.m. Indeed, this was accepted by Miss Chen in the SCRS 2B form she completed on the day of the exam.

50. In her email at page 44 of the bundle, Miss Chen stated:

"It was not long after the exam started,when I took the eraser out of my pocket,the review materials fell out along with it."(sic)

51. In her oral evidence, however, she stated that it was approximately 30 minutes after the commencement of the exam that she went to take the eraser out of her pocket and accidentally took out the revision notes at the same time.

52. The timings in her written account and her oral evidence were therefore inconsistent with each other.

53. Later in her written account, there was a further inconsistency with the timing of her discovery of the written notes in her pocket when she stated the following:

"From I suddenly discovering that I had brought the paper strips into the examination room and a series of actions, to the invigilator discovery and confiscates it,it is only about 3 minutes,there is no time for plagiarism at all, and it is not related to the question I was doing at the time.The investigations teacher can compare the content of the unauthorized materials with the answer in the test paper."(sic)

54. This was materially inconsistent with Miss Chen's oral evidence that it was after 30 minutes that she purportedly removed the eraser from her pocket i.e. approximately 2 p.m., and Person A taking possession of the revision notes at 2.25 p.m.

55. Taking account of the earlier versions provided by Miss Chen and the evidence of Person A, the Committee found the conflicting evidence provided by Miss

Chen regarding the time at which she purported to take out her eraser and the discovery of the revision notes lacked any credibility.

56. In assessing the credibility of Miss Chen's evidence and when reaching its findings of fact, the Committee had taken full account of the testimonial provided by Miss Chen entitled Letter of Verification purporting to be from Hunan International Economic University. However, the Committee did not consider that it could place great weight on that document. It was not on official notepaper, the name of the person who wrote the letter was absent on the translation, and there was no indication that the person who wrote it was aware of these proceedings, or the nature of the allegations being made. Nevertheless, the Committee noted that there was no evidence to suggest that Miss Chen was other than of previously good character.
57. Having considered carefully the explanations she had provided, the Committee was not satisfied that Miss Chen had proved, on the balance of probabilities, that she did not attempt to use the unauthorised materials to gain an unfair advantage in the exam.
58. The Committee was satisfied that Miss Chen was in possession of unauthorised materials in the form of notes written by her on two pieces of paper which she took into the Audit and Assurance exam on 01 March 2021. The Committee found that the content of the notes was relevant to the syllabus relating to the examination and also to certain of the exam questions and that she had intentionally taken the notes with her to the exam and attempted to use them.
59. Consequently, the Committee found the facts of allegation 1 proved.

Allegation 2(a)

60. The Committee relied upon its findings of fact under allegation 1 above.

61. The Committee found that Miss Chen knew that she was not entitled to take unauthorised materials into an exam and that she knew it was wrong to attempt to use such materials to gain an unfair advantage.
62. In respect of the facts of allegation 1, the Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
63. Consequently, the Committee found allegation 2(a) proved.

Allegation 2(b)

64. On the basis that this allegation was pleaded in the alternative to allegation 2(a), the Committee made no finding in respect of it.

Allegation 3(a)

65. Taking account of its findings that Miss Chen had acted dishonestly, the Committee was satisfied that Miss Chen was guilty of misconduct in that such conduct could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Chen, the Association and the accountancy profession.
66. The Committee found allegation 3(a) proved.

Allegation 3(b)

67. On the basis that this allegation was pleaded in the alternative to allegation 3(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

68. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary

Sanctions, and the principle of proportionality. It had also listened to legal advice from the Legal Adviser which it accepted.

69. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
70. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
71. The Committee considered whether any mitigating or aggravating factors featured in this case.
72. The Committee accepted that there were no previous findings against Miss Chen. However, the Committee took into consideration the fact that, as at 01 March 2021, Miss Chen had been a student for less than two years.
73. The Committee had been provided with very little information regarding the personal circumstances of Miss Chen. The Committee had read the Letter of Verification provided by her university but, for the reasons set out above, it was not possible to place any real weight on its content.
74. The Committee noted that Miss Chen had engaged with the process to the extent that she had completed the form on the day of the exam but had consistently denied the allegations throughout. Furthermore, taking account of her comments during the course of the hearing, the Committee was not satisfied that Miss Chen had real insight into the seriousness of her conduct nor had she expressed any remorse.
75. As for aggravating features, on the basis of the findings, it had been established that Miss Chen's behaviour had been dishonest. The steps Miss Chen had taken involved a level of premeditation. The Committee was entirely satisfied that her behaviour would undermine the reputation of ACCA and the profession.

76. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
77. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.
78. Miss Chen had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her dishonest conduct was to gain an unfair advantage over students who had approached their exams in an honest way. She may have passed the examination when she was not competent to do so. Therefore, this was conduct on Miss Chen's part which could have led to her achieving a level of success to which she was not entitled, and which was not merited. In this way, she could present a future risk to the public. Furthermore, taking account of Miss Chen's responses to the allegations, the Committee could not be satisfied that there was no risk of repetition of such conduct. It was also conduct which was fundamentally incompatible with being a student member of ACCA.
79. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Miss Chen from the student register but could find none.
80. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Chen shall be removed from the student register.

COSTS AND REASONS

81. The Committee had been provided with a detailed breakdown of costs schedule (pages 1 to 8) relating to ACCA's claim for costs.

82. The Committee concluded that ACCA was entitled to be awarded costs against Miss Chen, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £9,211.50. The Committee did not consider that the claim was unreasonable.
83. Miss Chen had not provided ACCA with any documentary evidence of her means although she indicated in writing that her income and outgoings were zero. In the correspondence sent to her, Miss Chen was warned at the outset of the importance of providing details of her financial circumstances. Furthermore, she was made aware of ACCA's intention to apply for costs.
84. Miss Chen provided oral submissions on this issue and stated that, as a student, she did not earn an income and had no other financial resources other than her family. Even though the Committee had found Miss Chen to be dishonest, it was accepted that she was a student, and the Committee was prepared to accept that she was not in receipt of an income. Her resources were therefore very limited.
85. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £1,000.00.

EFFECTIVE DATE OF ORDER

86. The Committee had considered whether the order should have immediate effect. However, taking account of Miss Chen's removal from the student register and the fact that ACCA had not applied to the Committee for the order to take immediate effect, the Committee did not consider it was in the interests of the public to make such an order.
87. The Committee decided that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Mr Neil Dalton
Chair
27 July 2022