



## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Miss Boyang Zheng

**Heard on:** Thursday, 07 December 2023

**Location:** The hearing was conducted remotely by Microsoft Teams

**Committee:** Mr Neil Dalton (Chair)  
Dr David Horne (Accountant)  
Ms Yvonne Walsh (Lay)

**Legal Adviser:** Miss Juliet Gibbon

**Persons present  
and Capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Miss Mary Okunowo (Hearings Officer)

**Outcome:** Allegations 1a, 1b, 2a, 2b and 4 (misconduct) proved

**Sanction:** Exclusion from membership of ACCA with immediate effect

**Costs:** £5,400

**PRELIMINARY**

1. The Disciplinary Committee (“the Committee”) convened to hear a number of allegations of misconduct against Miss Boyang Zheng. The hearing was conducted remotely through Microsoft Teams. The Committee had a bundle of papers numbered pages 1-250, a bundle of performance objectives, numbered pages 1-29, and an additional bundle, numbered pages 1-39. It also had a service bundle, numbered pages 1 to 27. The Committee was also provided with a detailed costs schedule.
2. Ms Terry represented ACCA. Miss Zheng, who is resident in China, did not attend the hearing and was not represented.

### **SERVICE AND PROCEEDING IN ABSENCE**

3. The notice of hearing, containing all the requisite information about the hearing, was sent by email on 09 November 2023 to the email address notified by Miss Zheng to ACCA. ACCA produced a receipt confirming delivery of the email to that address.
4. There has been no specific response to the notice of hearing from Miss Zheng.
5. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014, as amended (‘the Regulations’) as to service had been complied with.
6. Having satisfied itself that service had been effected in accordance with the Regulations, the Committee went on to consider whether to proceed in the absence of Miss Zheng. It accepted the advice of the Legal Adviser. The Committee bore in mind that whilst it had a discretion to conduct a hearing in the absence of the relevant person, it should exercise that discretion with the utmost care and caution. The Committee paid due regard to the factors set out in the cases of *Hayward & Others* [2001] 3 WLR 125 and *R v Jones* [2002] UKHL 5 and to the case of *The General Medical Council v Adeogba and Visvardis* [2016] EWCA Civ 162.
7. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously. It noted that the Hearings Officer had made a number of attempts to contact

Miss Zheng by phone and email to ascertain if she would be attending her hearing. Miss Zheng had eventually responded by email on 06 December 2023 stating:

*“sorry I use this email address unfrequently now. Because i have to work?i am sorry to say I can not attend the hearing? and I am happy for the committee to proceed in my absence”.*

8. The Committee noted that Miss Zheng had stated that she was happy for the hearing to proceed in her absence and had not asked for an adjournment. It was of the view that there was no evidence before it to suggest that an adjournment of today's hearing would result in Miss Zheng's attendance on a future date.
9. The Committee determined that Miss Zheng had voluntarily absented herself from today's hearing and that it was in the public interest for the hearing to proceed in her absence.

## **ALLEGATIONS**

**Miss Boyang Zheng ('Miss Zheng'), at all material times an ACCA trainee:**

1. **Applied for membership to ACCA on or about 25 October 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:**
  - a. **Her Practical Experience Supervisor in respect of his practical experience training in the period from 01 October 2016 to 22 October 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all**
  - b. **She had achieved the following Performance Objectives which was not true:**
    - **Performance Objective 5: Leadership and management**
    - **Performance Objective 7: Prepare external financial reports**

- **Performance Objective 12: Evaluate management accounting systems**
- **Performance Objective 15: Tax computations and assessments**

**2. Miss Zheng's conduct in respect of the matters described in Allegation 1 above was:**

- a. **In respect of Allegation 1a, dishonest, in that Miss Zheng sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue**
- b. **In respect of Allegation 1b, dishonest, in that Miss Zheng knew she had not achieved all or any of the performance objectives referred to in paragraph 1b above as described in the corresponding performance objective statements or at all**
- c. **In the alternative, in respect of the conduct referred to in Allegation 1 above demonstrates a failure to act with integrity**

**3. In the further alternative to Allegations 2a, 2b and/or 2c above, such conduct was reckless in that Miss Zheng paid no or insufficient regard of ACCA's requirements to ensure:**

- a. **Her practical experience was supervised;**
- b. **Her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed**
- c. **That the performance objective statements referred to in Allegation 1b accurately set out how the corresponding objective had been met;**

4. **By reason of her conduct, Miss Zheng is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.**

## **BACKGROUND**

10. Miss Zheng became a student of ACCA on 24 July 2012 and an affiliate of ACCA on 19 October 2020. Miss Zheng's application for membership was received by ACCA on 25 October 2020 and she was admitted as a member of ACCA on 29 October 2020.
11. Once an ACCA student has completed all their ACCA examinations, they become an ACCA affiliate. Regulation 3(a)(ii) of ACCA's Membership Regulations provides that an affiliate cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA's Practical Experience Requirement ("PER").
12. ACCA's PER is based on the International Federation of Accountants' ("IFAC") International Education Standard 5, PER. ACCA's PER develops the professional knowledge, values, ethics and behaviours required to become a professionally qualified accountant.
13. ACCA's PER has three components: First, to achieve five "Essential" Performance Objectives ("POs") and any four "Technical" POs by gaining the experience required to achieve the necessary elements and to complete a statement for each PO, which is signed off by the trainee's Practical Experience Supervisor ("PES"). Secondly, to complete 36 months' work experience in one or more accounting or finance-related roles, which must be verified by the trainee's PES. Thirdly, to regularly record their PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA".
14. Once all nine POs have been approved by the trainee's PES and their minimum three years of practical experience has been signed off by the PES, the trainee is eligible to apply for ACCA membership.
15. A PES has the personal responsibility of approving or signing-off the trainee's POs, if the trainee has met the required standard. A qualified supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A qualified accountant means a member of an IFAC member body and/or a body recognised by law in

the trainee's country. If a trainee's line manager is not a qualified accountant, they can sign off or approve the trainee's time in their relevant role, but the trainee must nominate a qualified PES to sign off their POs. If a PES is not a trainee's line manager, then the PES should consult with the trainee's line manager to validate their experience.

16. Trainees must enter the PES's details into the MyExperience recording tool and send their PES an invitation to register as their PES. Trainees cannot submit anything to their PES until the PES is registered.
17. POs are designed to set the minimum standard of work that a trainee is expected to achieve and the level of competence they will need to demonstrate to their qualified supervisor. They set out the kind of work activities a trainee may carry out and highlight the values and attitudes ACCA trainees are expected to possess and to demonstrate as a trainee accountant.
18. Each PO is comprised of three parts. First, a summary of what the PO relates to. Secondly, five elements outlining the tasks and behaviours that a trainee must demonstrate to be able to achieve the objective. Thirdly, a 200 to 500-word concise personal statement in which the trainee must summarise how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainees' statements should be unique to their own work experience. ACCA's PER guidance is available online in China. The 2019 published guidance states:  
  
*'Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee'.*
19. Support is also provided to ACCA affiliates in China by ACCA's Customer Services Team in China. An email is sent to all affiliates inviting them to regular Webinars provided by ACCA staff who are able to advise them on the PER process. Affiliates are encouraged to join the ACCA WeChat group, which is used extensively in China. ACCA China also uploads articles to its WeChat platform relevant to ACCA's membership process.

20. During 2021 it came to the attention of ACCA that between 16 December 2019 and 29 January 2021, one hundred ACCA trainees had completed their PER training records in which they claimed their POs had been approved by a particular supervisor, Person A. A person purporting to be Person A was registered as each trainee's supervisor, as a member of the Chinese Institute of Certified Public Accountants ("the CICPA"), which is an IFAC registered body. A review was carried out by ACCA which indicated that the PO statements of a large number of the one hundred trainees, who claimed to have been supervised by Person A, had been copied from the statements of other trainees.
21. Person A was contacted by ACCA and has provided two witness statements. They have been a member of the CICPA since 03 April 2019. They confirmed that they had never supervised Miss Zheng or any of the other trainees or signed off any of their POs, save for one trainee who was not subject to ACCA's investigation. The email address for Person A provided to ACCA by Miss Zheng, and the other trainees under investigation, was not their actual email address.
22. Miss Zheng's PER training record shows that she was employed by one firm, Firm A. It is recorded that she was employed by Firm A from 01 October 2016 in the role of an accountant. No end date has been recorded which suggests that she remained employed by Firm A at least up to the date her time/experience was approved on 22 October 2020.
23. Miss Zheng's PER training record records that she claimed 58 months of relevant practical experience which relates to her period of employment with Firm A. Two supervisors are recorded on the training record: Person A and Person B, who is recorded as authorised to approve Miss Zheng's experience / time claim only, which they did on 22 October 2020. Person B is recorded as a '*non IFAC qualified line manager*' and hence why they did not approve Miss Zheng's POs.
24. Miss Zheng's PER record shows that she submitted nine POs for the approval of Person A on 22 October 2020 and these were all purportedly approved by Person A on the same date. Person A is recorded as an '*IFAC qualified external supervisor*', hence why they only approved Miss Zheng's achievement of her POs and not the period of her employment in Firm A.

25. ACCA carried out an analysis comparing the POs of each trainee who claimed to have been supervised by Person A. In relation to Miss Zheng, the analysis revealed that:
- a. Five of her PO statements were first in time, and
  - b. Four of Miss Zheng's nine PO statements were not the first in time and were either identical or significantly similar to the PO statements contained in the PERs of many of the other ACCA trainees who also claimed to have been supervised by Person A.
26. In particular, Miss Zheng's PO5 statement was identical or strikingly similar to that of one other Trainee; her PO7 statement was identical or strikingly similar to that of one other trainees; her PO12 statement was identical or strikingly similar to those of three other trainees and her PO15 statement was identical or strikingly similar to those of two other trainees.
27. The matter was referred to ACCA's Investigations Team and on 25 August 2022 Miss Zheng was sent a letter via email which set out the complaint and asked her to respond to a number of questions by 08 September 2022. Miss Zheng responded to ACCA by email on 02 September 2002 in which she stated:

*"Sorry for the late reply, I can not find the earlier employment contract now, but I have the copy of my second employment contract from 2020, and I also find the income tax records (from 2019/01) which include my company's information to prove. These documentary evidence will show in the email attachment. As you know, my company is in China mainland, the supervisors in my company are all have language problems, they don't know English at all, so they can not comment me in English, Person A helped me to fill the comments in PER part. I did not realize how serious this event before, I am so sorry about that".*

28. ACCA wrote to Miss Zheng again on 09 September 2022 notifying her that she had not answered each question and asking her to do so. There was no response and so a reminder email was sent to Miss Zheng on 20 September 2022. She responded by email on 30 September 2022 in which she stated the following:



*“Person A is a member of CICPA, they provided the service from internet to help us to fill the supervisor details, because the company in China mainland, most supervisor do not know English at all.*

...

*This question is very similar to the Q2, they provided the service on the internet.*

...

*I had the text messages in my Wechat account before, but I changed my phone, so the messages are not copied to the current phone.*

...

*Sorry I don't know why these events happened. (In response to a question asking why a number of her POs are identical or significantly to other ACCA students)*

...

*YES, Person A just provided the service to me, helped to use the English to fill the questions, because the most supervisor in the China's state-owned enterprises they don't know the English at all”.*

## **SUBMISSIONS**

29. Ms Terry took the Committee through the PER requirements and ACCA's membership application process as set out in the witness statements of a Professional Development Manager with ACCA and a Senior Administrator in ACCA's Member Support Team. Ms Terry also referred the Committee to the two witness statements of Person A.
30. Ms Terry informed the Committee that Miss Zheng had presented a false PER record to ACCA. She submitted that the record was false in so far as it claimed to accurately and truthfully record Miss Zheng's PER. Ms Terry submitted that Person A had not acted as Miss Zheng's PES and that Miss Zheng knew that was the case.
31. Ms Terry further submitted that Miss Zheng also knew that Person A had not approved her POs. She referred the Committee to the fact that four of the PO statements were identical or strikingly similar to those submitted by other trainees and submitted that Miss Zheng must have known that the PO statements had been copied from other trainees and were not statements relating to her own work experience when she submitted them to ACCA.

32. Ms Terry suggested that the Committee should take the following into consideration:

- a. The onus was on Miss Zheng to find a suitably qualified PES, with knowledge of her work experience, to verify her PER;
- b. Person A has stated that they had only ever acted as the PES for one trainee and had only approved one PO for that trainee, who was not Miss Zheng.
- c. Miss Zheng had admitted in email correspondence with ACCA that Person A had not supervised her PER: she had informed ACCA that she had not been able to find a suitable PES in the workplace with the necessary knowledge of English and that “[Person A] helped me to fill the comments in PER part (sic)”;
- d. Miss Zheng had subsequently informed ACCA by email that “[Person A] is a member of CICPA, [PRIVATE] provided the service from internet to help us fill the supervisor details, because the company in China mainland, most supervisor do not know English at all” and, in answer to whether she accepted that her practical experience as recorded in her PER had not been supervised by Person A, “YES, [Person A] just provided the service to me, helped to use the English to fill the questions ... (sic)”;
- e. The supporting statements for Miss Zheng’s POs 5, 7, 12 and 15 were not the first in time and must have been copied from the statements of other trainees;
- f. ACCA’s comprehensive PER guidance for trainees was available in English and Mandarin at the relevant time;
- g. The PER guidance for trainees states that ‘your experience must be unique, and your statement should be unique too’ and that ‘we do not expect to see duplicated wording whether from statement to statement or from other trainees’;
- h. There were also extensive webchats in China, with live information for trainees, where Miss Zheng could have asked any questions that she had about ACCA's PER requirements.

33. Ms Terry invited the Committee to find Allegations 1a and 1b proved.

34. In respect of Allegations 2a and 2b, Ms Terry submitted that Miss Zheng's conduct was dishonest as she knew that Person A had not acted as her PES at the material time and had not approved her POs and to say that Person A had done so was a lie. Ms Terry also submitted that Miss Zheng knew that she had not achieved the POs that she claimed, as described in her PO statements, because she must have copied the PO statements from those of other trainees. Ms Terry submitted that Miss Zheng would have known that she was acting dishonestly and that her conduct would clearly be regarded as dishonest by the standards of ordinary decent people.
35. In respect of Allegation 4, Ms Terry submitted that Miss Zheng's deliberate and dishonest conduct fell far below the standards expected of an ACCA member and undermined public confidence in ACCA's membership qualification process. She submitted that the public would clearly be put at risk by an individual who had become a member of ACCA, and a qualified accountant, without having the required skills and qualifications. She submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Miss Zheng's conduct as set out at Allegations 1a, 1b, 2a and 2b.

### **DECISION ON FACTS**

36. The Committee considered all of the documentary evidence presented to it, including the witness statements of a Professional Development Team Manager at ACCA; a Senior Administrator in ACCA's Member Support Team and Person A. It also considered the submissions made by Ms Terry. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove each of the allegations made against Miss Zheng and that the standard of proof to be applied was on the balance of probabilities.

#### **Allegation 1a - proved**

37. The Committee was provided with a copy of Miss Zheng's PER training record. It showed that all of her POs were submitted for approval and purportedly approved by Person A on 22 October 2020.
38. The Committee noted the content of the witness statements of Person A and Miss Zheng's admissions to ACCA in her email correspondence. It was satisfied that at all material times

Miss Zheng was an affiliate of ACCA and that she had informed ACCA that Person A was acting as her PES. The Committee was also satisfied that Person A had not acted as Miss Zheng's PES and had not supervised her PER in accordance with ACCA's requirements. Further, the Committee was satisfied that the POs submitted to ACCA by Miss Zheng had not been approved by Person A. Accordingly, the Committee found Allegation 1a proved on the balance of probabilities.

#### **Allegation 1b - proved**

39. The Committee was also satisfied that Miss Zheng has submitted a PER training record that purported to confirm that she had achieved the four POs set out in Allegation 1b. The Committee noted that the supporting statements for each of the POs were either identical or strikingly similar to the PO statements submitted by other trainees, who had also falsely named Person A as being their PES. The Committee was, therefore, satisfied that Miss Zheng had not achieved the four POs, as claimed by her, and, accordingly, it found Allegation 1b proved on the balance of probabilities.

#### **Allegation 2a - proved**

40. The Committee considered whether the conduct found proved in Allegation 1a was dishonest, applying the test set out by the Supreme Court in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67*. The Committee was satisfied that Miss Zheng had sought to confirm to ACCA that Person A had supervised her PER training in accordance with ACCA's requirements when she knew that to be untrue. It also found that such conduct would be considered dishonest by the standards of ordinary, decent people. The Committee therefore found Allegation 2a proved on the balance of probabilities.

#### **Allegation 2b - proved**

41. The Committee next considered whether the conduct found proved in Allegation 1b was dishonest, applying the test set out in *Ivey*. It was satisfied that Miss Zheng would have known that she had not completed the PO statements and that she had not, therefore, achieved POs 5, 7, 12 and 15, as claimed by her. The Committee was also satisfied that an ordinary decent member of the public, in full possession of the facts, would consider Miss

Zheng's conduct to be dishonest. The Committee therefore found Allegation 2b proved on the balance of probabilities.

42. Having found Allegations 2a and 2b proved, the Committee did not go on to consider Allegation 2c or Allegation 3a, 3b or 3c, which were all pleaded in the alternative.

#### **Allegation 4 – misconduct found**

43. Having found Allegations 1a, 1b, 2a, and 2b proved, the Committee then considered whether the facts found proved amounted to misconduct.
44. In the Committee's view, Miss Zheng's dishonest conduct demonstrated a clear disregard for the ACCA qualification and its membership process. The Committee considered that such dishonest conduct undermined the integrity of the membership process and the reputation of ACCA and the accountancy profession. It also meant that Miss Zheng had become a member of ACCA and was able to hold herself out as a qualified accountant when she was not properly qualified. There was, therefore, a real risk of harm to members of the public.
45. The Committee determined that Miss Zheng's conduct had brought discredit to her, the accountancy profession and ACCA. The Committee determined that Miss Zheng's dishonest conduct was very serious and clearly amounted to misconduct.
46. The Committee, therefore, found misconduct pursuant to ACCA bye-law 8(a)(I) in respect of all the matters set out in Allegations 1a, 1b, 2a and 2b.

#### **SUBMISSIONS ON SANCTION AND COSTS**

47. Ms Terry informed the Committee that Miss Zheng had no previous findings recorded against her, for which she should receive credit. Ms Terry submitted, however, that dishonesty lies at the top of the spectrum of misconduct. She further submitted that Miss Zheng's dishonesty involved an element of premeditation and planning and that the dishonest conduct was solely for her own benefit.

48. Ms Terry referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions' and, in particular, section E2 which provides guidance for cases of dishonesty.
49. In respect of costs, Ms Terry referred the Committee to the detailed costs schedule. ACCA claimed costs in the sum of £5,926.25. Ms Terry submitted that the costs claimed by ACCA had been reasonably incurred but that there should be some adjustment as the hearing had taken less time than allowed for in the schedule. Ms Terry informed the Committee that ACCA had sent Miss Zheng a statement of financial means to complete and return to ACCA, but she had not done so. There was, therefore, no information before the Committee as to Miss Zheng's current financial circumstances.

### **SANCTION AND REASONS**

50. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Terry. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of a sanction was not to punish Miss Zheng, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction it imposed must be proportionate. The Committee accepted the advice of the Legal Adviser.
51. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features of the case.
52. The Committee considered that the only mitigating feature was that Miss Zheng had no previous disciplinary findings recorded against her. It noted that in her first email to ACCA she had stated "*I did not realize how serious this event before, I am so sorry about that (sic)*" but it did not consider this to be mitigation.
53. The Committee considered that the misconduct involved the following aggravating features: this was premeditated dishonest conduct over a period of time that involved a degree of planning; Miss Zheng's dishonest conduct had the potential to undermine the integrity of, and public confidence in, ACCA's membership process and her dishonest conduct also had the potential to place members of the public at risk of harm as she had gained membership of ACCA when she was not properly qualified to do so. Further, there is no evidence before

the Committee of any insight and only a brief expression of remorse on the part of Miss Zheng.

54. The Committee went on to consider what, if any, was the appropriate and proportionate sanction to impose in this case. It did not consider that it was appropriate, or in the public interest, to take no further action or to order an admonishment in a case where a member had disregarded the membership requirements and had acted dishonestly when submitting their PER, which had led to them wrongly being admitted as a member of ACCA.
55. The Committee then considered whether to reprimand Miss Zheng. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature; there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding; together with genuine insight into the misconduct found proved. The Committee did not consider that Miss Zheng's misconduct was of a minor nature and there was no evidence of any insight on her part into her dishonest behaviour or the impact thereof on the reputation of the profession and ACCA as the regulator. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that misleading/deceiving ACCA is considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of Miss Zheng's conduct in this case.
56. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where 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. The guidance suggests that this sanction may be appropriate where most of the following factors are present:
  - a. The misconduct was not intentional and no longer continuing;
  - b. Evidence that the conduct would not have caused direct or indirect harm;
  - c. Insight into failings;
  - d. Genuine expression of regret/apologies;
  - e. Previous good record;

- f. No repetition of failure/conduct since the matters alleged;
  - g. Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
  - h. Relevant and appropriate references;
  - i. Co-operation during the investigation stage.
57. The Committee considered that apart from Miss Zheng's previous good record, none of the other factors were present, save that there had been some cooperation during the investigation stage and no repetition of the conduct, but there had also not been any opportunity for repetition. Accordingly, the Committee considered that a severe reprimand would not adequately reflect the seriousness of Miss Zheng's dishonest misconduct.
58. The Committee considered the factors that it should take into account when considering exclusion from membership of ACCA. It noted that this particular case included the following factors:
- a. Dishonesty on the part of Miss Zheng in purporting that Person A was her PES and that she had achieved the four POs when she had not;
  - b. No evidence of insight on the part of Miss Zheng into the seriousness of her misconduct or the consequences thereof;
  - c. The conduct had the potential to affect a substantial number of members of the public as Miss Zheng had falsely obtained membership of ACCA and had been able to hold herself out as a properly qualified accountant when she was not.
59. The Committee also noted that ACCA provides specific guidance on the approach to be taken in cases of dishonesty, which is regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than exclusion. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public



being able to rely on a professional accountant to do the right thing in difficult circumstances. It is 'a cornerstone of the public value which an accountant brings'.

60. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Zheng's case that warranted anything other than exclusion from membership of ACCA. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was to exclude Miss Zheng from membership of ACCA.
61. Miss Zheng had provided ACCA with the name of a PES who had not, in fact, supervised her or approved her POs and she had also provided ACCA with POs that had been copied from other trainees' PO statements. This had led to her being admitted as a member of ACCA when she was not properly qualified to be a member and, as a result, there was also a potential risk of harm to members of the public. In the Committee's determination Miss Zheng's conduct was fundamentally incompatible with her being a member of ACCA. The PER process is an important part of ACCA's membership requirements and must be strictly adhered to by those aspiring to become members of ACCA.
62. The Committee was mindful that the sanction of exclusion from membership was the most serious sanction that could be imposed. The Committee took into account the guidance that this sanction was likely to be appropriate when the behaviour of the member was fundamentally incompatible with being a member of ACCA. The Committee was satisfied that Miss Zheng's dishonest misconduct had reached that high threshold.
63. The Committee also considered that a failure to exclude a member who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. The public needs to know that it can rely on the integrity, ability, and professionalism of those who are members of ACCA.
64. The Committee therefore ordered that Miss Zheng be excluded from membership of ACCA.
65. The Committee did not deem it necessary to impose a specified period before which Miss Zheng can make an application for readmission as a member of ACCA.

## **DECISION ON COSTS AND REASONS**

66. The Committee was provided with a detailed schedule of costs. ACCA applied for costs in the sum of £5,926.25 in respect of the investigation against Miss Zheng and today's hearing.
67. The Committee was satisfied that the costs sought by ACCA were appropriate and had been reasonably incurred. It considered that the costs claimed should be reduced by a small amount, however, to reflect the fact that the hearing had taken less time than accounted for in the detailed schedule of costs.
68. The Committee noted that ACCA had sent Miss Zheng a schedule of financial means to complete and return but she had not done so. The Committee, therefore, had no information about Miss Zheng's current financial circumstances.
69. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Zheng to pay ACCA's costs in the sum of £5,400.

## **ORDER**

- i. Miss Boyang Zheng shall be excluded from membership of ACCA.
- ii. Miss Boyang Zheng shall pay a contribution to ACCA's costs in the sum of £5,400.

## **EFFECTIVE DATE OF ORDER**

70. The Committee directed that it was in the interests of the public for the order for Miss Zheng to be excluded from membership of ACCA to have immediate effect, subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.

**Mr Neil Dalton**  
**Chair**  
**07 December 2023**