

## HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF  
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION****In the matter of: Miss Zhen Wang****Heard on: Tuesday, 27 June 2023****Location: Remotely via Microsoft Teams****Committee: Ms Valerie Paterson (Chair)  
Mr George Wood (Accountant)  
Ms Sue Heads (Lay)****Legal Adviser: Mr Robin Havard (Legal Adviser)****Persons present****and capacity: Mr Benjamin Jowett (ACCA Case Presenter)  
Miss Geraldine Murray (Hearings Officer)****Summary Allegations 1(a) & (b), 2(a) & (b), 4, & 5(a) were found  
proved.****Sanction - Exclusion from membership with immediate  
effect****Costs: £4,051**

## ACCA



+44 (0)20 7059 5000



info@accaglobal.com

[www.accaglobal.com](http://www.accaglobal.com)

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

## **PRELIMINARY APPLICATIONS**

### **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 255); an Additional Bundles (pages 1 to 6); a bundle of Performance Objectives relating to the complaint against Ms Wang (pages 1 to 142), and a Service Bundle (pages 1 to 22). The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 30 May 2023 sent from ACCA by email to Ms Wang. It had noted the subsequent emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Ms Wang's registered email address in accordance with Regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully.
4. The emails and the documents to which Ms Wang had access also contained the necessary information in accordance with CDR10. Consequently, the Committee decided that Ms Wang had been properly served with the proceedings.

### **PROCEEDING IN ABSENCE**

5. Ms Wang failed to respond to the email of 30 May 2023.
6. On 13 June 2023, ACCA tried to call Ms Wang on the mobile number registered with ACCA but there was no response nor was there the facility to leave a message on voicemail.
7. On 13 June 2023, ACCA sent an email to Ms Wang, reminding her of the date of hearing and asking her once again whether she intended to attend. There was no response.

8. On 21 June 2023, ACCA tried to call Ms Wang again on the mobile number registered with ACCA but there was no response nor was there the facility to leave a message on voicemail.
9. On 21 June 2023, ACCA sent a further email reminding her of today's hearing and asking her to make contact to indicate if it was her intention to attend. There had been no response from Ms Wang.
10. On 26 June 2023, ACCA called Ms Wang on the number registered with ACCA but there was no response and no opportunity to leave a message.
11. On 26 June 2023, ACCA sent a further email reminding her of today's hearing and asking her to make contact to indicate if it was her intention to attend. The email included a link enabling Ms Wang to join the hearing. There had been no response from Ms Wang.
12. Finally, on the morning of the hearing, ACCA tried to contact Ms Wang by telephone but there had been no response.
13. The Committee considered that ACCA had done everything possible to enable Ms Wang to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully. The Committee had also noted that Ms Wang had sent one email to ACCA on 18 August 2022 at the outset of the investigation, using the same email address as the one on ACCA's register.
14. The Committee concluded that Ms Wang had voluntarily absented herself from the hearing, which she could have joined by telephone or video link.
15. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
16. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.

17. The Committee ordered that the hearing should proceed in the absence of Ms Wang.

## **ALLEGATIONS**

### **Schedule of Allegations**

Ms Zhen Wang ('Ms Wang'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 07 December 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 her practical experience training in the period from 01 September 2017 to 07 December 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 1: Ethics and professionalism
    - Performance Objective 2: Stakeholder relationship management
    - Performance Objective 3: Strategy and innovation
    - Performance Objective 4: Governance, risk and control
    - Performance Objective 5: Leadership and management
    - Performance Objective 8: Analyse and interpret financial reports
    - Performance Objective 14: Monitor performance
    - Performance Objective 15: Tax computations and assessments
    - Performance Objective 17: Tax planning and advice
2. Ms Wang's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a), dishonest, in that Ms Wang sought to confirm her Practical Experience Supervisor did supervise their 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 Ms Wang 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, any or all 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 Ms Wang paid no or insufficient regard to 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 paragraph 1b) accurately set out how the corresponding objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:
- (a) 12 August 2022;
  - (b) 30 August 2022;

(c) 14 September 2022.

5. By reason of her conduct, Ms Wang is
- a) guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of allegation 4 only
  - b) liable to disciplinary action pursuant to byelaw 8(a)(iii)

### **DECISION ON FACTS, ALLEGATIONS AND REASONS**

18. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Hearing Bundle (pages 1 to 255); an Additional Bundle (pages 1 to 6); a bundle of Performance Objectives relating to the complaint against Ms Wang (pages 1 to 142), and a Service Bundle (pages 1 to 22). The Committee had listened carefully to the submissions made by Mr Jowett and also considered legal advice, which it had accepted.

#### **Allegations 1(a) & (b)**

19. On 19 April 2017, Ms Wang became a student member of ACCA.
20. On 15 April 2019, Ms Wang became an Affiliate Member of ACCA.
21. On 10 December 2020, Ms Wang became a member of ACCA.
22. Allegation 1 concerns the improper conduct on the part of Ms Wang in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA. It is alleged that Ms Wang attempted to mislead ACCA in respect of the identity of her Practical Experience Supervisor and also the content of her Performance Objectives.

23. In reaching its findings of fact in respect of allegations 1(a) and (b), the Committee had considered carefully, and accepted, the evidence of the following witnesses:
- (i) Person A as contained in a statement dated 18 October 2022;
  - (ii) Person B, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
  - (iii) Person C, Manager of ACCA's Professional Development Team, as contained in a statement dated 13 October 2022.
24. Indeed, none of the above evidence had been challenged by Ms Wang.
25. The Committee had also considered the content of the documents provided by ACCA in support of its case, all of which were consistent with the written evidence of the witnesses.

### **THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE**

26. The following process sets out the process Ms Wang would have been required to follow.
27. The following abbreviations have been used:
- PER – Practical Experience Requirement;
  - PES – Practical Experience Supervisor;
  - PO – Performance Objective.
28. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. However, in order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role ('practical experience'). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.

29. A person undertaking practical experience is often referred to as an ACCA trainee.
30. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement (PER) training record, which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
31. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant.
32. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee's country and/or a member of an IFAC body. Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given this is a description of their own experience, the statement should be unique to them.
33. Through the online tool, the trainee then requests that their PES approves that PO.
34. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can, and often does, approve both the trainee's time and achievement of POs. The PES must have worked closely with the trainee and must know the trainee's work.
35. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
36. ACCA's PER guide states:



*'If ... .. your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'*

37. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership.
38. POs and ACCA's exams are closely linked so that the knowledge and techniques the trainee develops through their studies, are relevant in their workplace. The tasks and activities a trainee will be asked to demonstrate in the POs are also closely related to the type of work they will undertake on a regular basis in an accounting or finance role.
39. Each PO comprises 3 parts; (i) a summary of what the PO relates to, (ii) 5 elements outlining the tasks and behaviours a trainee must demonstrate to be able to achieve the PO and (iii) a 200 to 500-word concise personal statement in which a trainee must summarise how they achieved the PO.
40. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from which the trainee needs to choose 4. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

*'The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target ... .. Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time.'*

41. In their personal statement for each PO, a trainee needs to provide a summary of the practical experience they gained. They must explain what they did, giving an example of a task. They must describe the skills they gained which helped

them achieve the PO and they must reflect on what they have learned including what went well or what they would have done differently.

42. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. Trainees must not therefore use a precedent or template or another trainee's personal statement, which would undermine the PER element of the ACCA qualification. The 2019 published guide concludes:

*"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."*

43. ACCA's PER guides are, and were at the material time, available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English. Indeed, the Committee noted that, in the one email she had sent to ACCA on 18 August 2022 in relation to this investigation, Ms Wang had written in English.
44. Trainees must enter their PES's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.
45. On the dates Person A was allegedly appointed supervisor for Ms Wang, there was no requirement for the supervisor to provide the name of their employer. Instead, they were only required to register their job title and provide their email address.
46. All practical experience supervisors have to be registered with ACCA and as part of that registration process have to provide evidence that they are a qualified accountant. Person A apparently provided evidence to ACCA in the form of a registration card from the Chinese Institute of Certified Public

Accountants (CICPA). As such she was, from ACCA's point of view, a 'qualified accountant'.

47. Information from one of ACCA's China offices about the support given to ACCA trainees in China is as follows.
48. ACCA's Customer Services Team in China email all ACCA affiliates in China inviting them to regular webinars provided by ACCA staff who can advise on the PER process.
49. The Committee had noted a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019. The details include reference to:

*'...Record 36 months of accounting-related work experience in myACCA, and complete 9 Performance Objectives, which will be confirmed online by your Supervisor...'*

50. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
51. The webinar details refer to encouraging affiliates to join the ACCA WeChat group of their regional service group and provides details how to join. All the webinars listed include the same details about these WeChat groups. 'WeChat' is a social media app available globally but used extensively in China. In these WeChat groups, ACCA trainees can ask ACCA China staff questions including about the PER process.
52. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled '*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading '*Find a mentor*' the article states in particular: '*Your experience must be under the supervision of a mentor*

*to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...'*

53. Under the heading '*Determine performance goals*' the article states in particular:

*"You have to choose which performance goals to accomplish, here are some points to keep in mind:*

- You need to complete 9 performance goals, including all 5 core goals and any 4 technical goals;*
- Work with your practical experience mentor to develop a plan to achieve performance goals;*
- Choose technical goals that are relevant to your day-to-day work, as they are easier to achieve;...."*

54. The Committee was satisfied, therefore, that there was significant information available to Ms Wang to enable her to understand fully the process relating to ACCA's PER and the training that was involved.

## **THE INVESTIGATION**

55. During 2021, it came to the attention of ACCA's Professional Development team that between 16 December 2019 and 29 January 2021, 100 ACCA trainees, to include Ms Wang, had completed their PER training record in which they claimed their POs had been approved by a particular supervisor, namely Person A.
56. A person purporting to be Person A registered as each trainee's supervisor on the basis of their being a member of the Chinese Institute of Certified Public Accountants (CICPA), being an IFAC registered body.

57. Person C states, and the Committee found, that they would not expect a supervisor to have more than 2 to 3 trainees at any one time. All these trainees had different periods of training and some periods overlapped, and ACCA is unable to produce precise figures as to how many trainees Person A allegedly supervised at any one time. However, the Committee was satisfied that a person claiming to be Person A had purported to have supervised a very significant number of ACCA trainees, including Ms Wang, at or about the same time.
58. A review was also carried out by the Professional Development Team which showed that the PO statements had been copied amongst a large number of these 100 trainees, to include Ms Wang, who had all claimed to have been supervised by the same supervisor, namely Person A.
59. ACCA contacted Person A via the Chinese Institute of Certified Public Accountants (CICPA). Person A has been a member of the CICPA since 03 April 2019. Therefore, it is only from that date that Person A would be entitled to supervise an ACCA trainee. In any event, Person A denied having supervised any ACCA trainees. During this contact, Person A provided ACCA with their email address.
60. Although initially Person A advised ACCA they had never supervised any ACCA trainees, they subsequently recalled having supervised a single ACCA trainee.
61. Person A provided ACCA with the name of the trainee. ACCA's records confirm they did act as a supervisor for this one trainee. However, that one trainee is not one of the 100 cases under investigation. In addition, they acted as supervisor for this trainee only to the limited extent of approving one of their nine performance objectives.
62. The reason this ACCA trainee was not included in these 100 cases under investigation is because Person A had been issued with a different supervisor registration number by ACCA, and their details were different to the 'Person A' who purportedly supervised the 100 other trainees. This included their email address. The email address registered by 'Person A' in connection with these

100 trainees was {Private} which is totally different to the email address provided by Person A to ACCA. Person A states, and the Committee finds, that they have never had an email address containing 'manchesterunite'.

63. The Person A who was purportedly registered as supervisor for the 100 trainees under investigation provided a copy of a CICPA registration card. Person A who ACCA has contacted has confirmed in their statement, and the Committee finds, that this is their registration card, but they had not provided this to ACCA.

#### **CIRCUMSTANCES RELATING TO MS WANG**

64. ACCA's records show that Ms Wang's application for membership was received on 07 December 2020.

#### **THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MS ZHEN WANG**

65. A copy of the PER training record for Ms Wang records that she was employed by just one firm, namely Company A from 01 September 2017 in the role of [Private]. As no end date is specified, this suggested she remained employed at least up to the date her time and experience were approved on 04 December 2020.
66. On the fourth page of Ms Wang's PER training record, in the text in red, it is confirmed that 39 months of relevant practical experience has been claimed in the role of [Private] at Company A. The period of 47 months stipulated on the first page of Ms Wang's PER corresponds with the period from the date on which training commenced, i.e. 01 September 2017, to the date the record was downloaded by staff, namely 09 August 2021.
67. On inspection of the PER, the Committee found that, in this role, the training record refers to four supervisors, namely: Person A, who was authorised to approve the POs only; someone called Person D, a Person E, and a Person F who were authorised to approve their time claim only.

68. In relation to the POs, the PER records show that Ms Wang requested Person A to approve all nine POs on 04 December 2020 and Person A apparently approved all nine POs on the same day, i.e. 04 December 2020.
69. The Supervisor details for Ms Wang records that Person A was an external PES, hence why Person A only approved Ms Wang's achievement of their POs and not the period of their employment in Company A.
70. Person D approved Ms Wang's period of employment at the firm on 07 December 2020.
71. The Supervisor details for Ms Wang record that Person E, Person F and Person D were all 'non IFAC qualified line manager' and hence why Person D only approved Ms Wang's time claim.
72. In the absence of any explanation from Ms Wang, other than a bare denial in her email of 18 August 2022, or any other evidence, the Committee was satisfied, on the balance of probabilities, that Ms Wang knew that it was not Person A herself who had acted as her PES. The Committee found that Ms Wang knew that Person A's details had been used to deceive ACCA into believing that Person A was Ms Wang's PES for the purposes of her PER.
73. In addition, there was no evidence at all of any contact taking place between Ms Wang and Person A throughout Ms Wang's training as would be expected if Person A had been acting as her supervisor as shown on Ms Wang's PER.
74. The Committee found that Person A did not provide the necessary supervision of Ms Wang's work during the entire period of 01 September 2017 to 07 December 2020. As is stated in the PER booklet, one of the three components of PER is to, *"regularly record your PER progress in your online My Experience record, which can be accessed via myACCA."* As stated, there was no such evidence.
75. To summarise, in reaching its finding, the Committee had taken account of the following:

- (a) There was no documentary evidence at all of any contact between Ms Wang and Person A, such as supervision notes, meeting notes, file reviews, text messages; appointments, or emails concerning work undertaken by Ms Wang when at Company A between 01 September 2017 and 07 December 2020;
  - (b) The Committee had found that Ms Wang knew that Person A was a person whose details had been used improperly to falsely a claim that Person A had been acting as her PES during the relevant period.
76. On this basis, the Committee found the facts of allegation 1(a) proved.

**ANALYSIS OF MS WANG'S POS AS CONTAINED IN HER PER TRAINING RECORD WITH OTHER ACCA TRAINEES WHO CLAIMED TO HAVE BEEN SUPERVISED BY PERSON A**

77. The Committee has found that, in order to comply with PER, all of a trainee's PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.
78. The Committee had considered the careful analysis carried out by ACCA on the basis of information supplied by the company which provides ACCA with the online PER tool, providing an Excel spreadsheet with all the POs downloaded from these 100 trainees. The purpose of this analysis was to determine if the PO statements of any one trainee were identical or significantly similar to the POs of one or more other trainees who claimed to have been supervised by Person A, to include Ms Wang.
79. The Committee was satisfied that, where PO statements of Ms Wang were the same or significantly similar to the POs of any other trainees, it was appropriate to infer that Ms Wang had not met the objective in the way claimed or possibly at all. There is no basis on which, if the PO statements were the same or significantly similar, more than one trainee would, first, have had the exactly the



same training experience and, secondly, they would then use effectively the exact same terminology to describe that work experience.

80. In carrying out this analysis, the Committee noted that ACCA had been careful to record the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience, unless there is evidence suggesting otherwise.
81. The 'first in time date' is the date the trainee requested that Person A approve the PO in question within their PER. This is on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval from Person A.
82. In relation to Ms Wang, the analysis revealed, and the Committee found:
  - None of her PO statements were first in time.
  - All nine of her PO statements as particularised in allegation 1(b) were identical or significantly similar to the POs contained in the PERs of many other ACCA trainees who claimed to have been supervised by Person A.
83. The following statements submitted by Ms Wang were the same, or effectively the same, as the trainees identified below:
84. PO1 – Trainees 16, 21, 28, 30, 38  
PO2 - Trainees 8, 10, 24, 27, 30;  
PO3 – Trainees 29, 36, 51, 54, 55;  
PO4 - Trainee 4, 21, 27, 29, 33;  
PO5 – Trainees 16, 21, 24, 27, 30;  
PO8 – Trainees 29, 37, 28, 75, 77;  
PO14 - Trainee 71;  
PO15 – Trainees 36, 55, 46, 50, 74  
PO17 - Trainees 28, 55, 46, 50, 16.

85. The Committee noted that, whilst the word count was slightly different in certain cases, the wording itself was almost identical, both in terms of the sort of experience outlined and also the typographical and grammatical errors.
86. The following are two examples of this approach. The examples selected by the Committee were statements submitted by Ms Wang and which were effectively identical to those of the other trainees listed above.

### **PO1**

87. The Committee had considered the documentary evidence and, as stated, found that the words used by Ms Wang in her "Ethics and professionalism" PO statement ("PO1") were identical, or practically identical, to the words used by those trainees listed above for the same PO.

*"Ethics and professionalism are the basic requirements of my current job, and I believe that ethics and professionalism are also the basic requirements of every job. A prominent problem in economic life now is that many Accounting networks and associations and accountants falsify accounts and issue false financial reports. Many corruption, tax evasion, misappropriation of public funds and other economic crimes, as well as a large number of corruption, accounting personnel are almost inseparable from false accounts. Therefore, our company is very concerned about improving the ability of accounting professional ethics, improve the staff follow-up education and training mechanism. In addition, the degree of professionalism also affects the business accounting can comply with professional ethics. Some accountants have poor professional competence, do not pay attention to professional training and professional knowledge learning, neglect professional experience summary and accumulation, lack of communication ability, often easy to lose justice, objectivity, professional ethics. In the work, often meet some let you violate ethics, for example, let you revise certain financial data, may not have the very big influence to the financial report, but this matter is against professional ethics thing, because this matter violates the relevant accounting standards, contrary to the company's operating*

*guidelines. When such a situation, I should adhere to their professional judgment, fairness and objectivity to reject such a thing. Therefore, we must maintain in the work of their own professional ethics, and constantly improve their professional competence."*

## **PO17**

88. The Committee had considered the documentary evidence and, as stated, found that the words used by Ms Wang in her "Tax planning and advice" PO statement ("PO17") were identical, or practically identical, to the words used by those trainees listed above for the same PO.

*"As an enterprise accountant, often need to participate in the tax planning work, this work is very important to the enterprise. It is a long-term behavior and pre-planning activity of an enterprise. It needs to have a long-term strategic vision, focus on the overall management decision-making, and sometimes be combined with the Enterprise Development Strategy, choose the scheme that can make the enterprise total income maximum and optimal. Good tax planning is conducive to the good development of enterprises, but also requires staff to be able to fully understand the tax policy and the enterprise's own situation. In combination with my actual work, I have summarized several ways to provide their own tax planning capabilities. First, to maximize the cost deduction, accountants should make full use of the relevant provisions to maximize the necessary and normal expenses that should be recorded in the current profit or loss or in the cost of the related assets. Secondly, improve the management of invoices and other vouchers, not in line with the provisions of the invoice, not as a financial reimbursement vouchers, any units and individuals have the right to reject. At the same time, accountants should also know in which cases do not need to obtain invoices can also be deducted before tax, such as wages and salaries, social security costs, depreciation of fixed assets and so on. Finally, the new R & D EXPENSES PLUS deduction policy has greatly expanded the scope and industries of the plus deduction and simplified the examination and approval process. Accountants can apply for the PLUS DEDUCTION OF R & D EXPENSES TOGETHER WITH THE R & D*

*Department, improving profit space and market competitiveness of enterprises."*

89. The Committee found that the similarities in the description of the work experience described by Ms Wang and the other trainees meant that it was not remotely credible that all trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms. The Committee was satisfied that the wording was taken from some sort of template and that it represented a pattern of behaviour.
90. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements.
91. It had been found that Ms Wang had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported to be supervised by Person A, when Ms Wang knew it did not accurately reflect the work that she had undertaken.
92. No evidence had been provided to support the description of the work allegedly carried out by Ms Wang to satisfy POs 1, 2, 3, 4, 5, 8, 14, 15 and 17 when working at Company A. The Committee found, on the balance of probabilities, that it was not true that she had achieved the POs in the manner or based on the description of the work alleged.
93. On this basis, the Committee found the facts of allegation 1(b) proved.

#### **Allegations 2(a) and (b)**

94. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
95. The Committee had found that Ms Wang knew that, in the period from 01 September 2017 to 07 December 2020, Person A had not supervised her

practical training to the requisite standard or at all but that she had held out that she had been supervised by Person A during that period.

96. The Committee had also found that Ms Wang had failed to write the statements in support of POs 1, 2, 3, 4, 5, 8, 14, 15 and 17 in her own words. She had simply adopted words used by others and therefore there was no guarantee whatsoever that the description would match in any way her practical experience. She therefore knew that she had not achieved the performance objectives in respect of POs 1, 2, 3, 4, 5, 8, 14, 15 and 17 in the manner described in the statements she had submitted.
97. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
98. Consequently, the Committee found allegations 2(a) and 2(b) proved.

#### **Allegation 2(c)**

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

#### **Allegations 3(a), (b) and (c)**

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

#### **Allegation 4**

101. On 12 August 2022, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Ms Wang attached to which was a letter which clearly set out the complaint and requested that Ms Wang respond to a number of questions by 26 August 2022.

102. The letter also referred to Complaints and Disciplinary Regulation 3(1) requiring Ms Wang to cooperate with the investigation by responding to the questions by the deadline.
103. This email was sent encrypted with a password.
104. Shortly after this encrypted email was sent, a non-encrypted email was sent to Ms Wang on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know.
105. The Committee was satisfied that an extract taken from ACCA's records on the day the above emails were sent records that the email address for Ms Wang used for these emails was the email address on ACCA's system on that day.
106. On 18 August 2022, Ms Wang wrote to ACCA in response to the letter. She also attached some screenshots and stated:

*"I was shocked to receive such a letter. Over the years, I have been working in [Private]. I didn't expect to receive such an email when contacting ACCA this year. Here is my answer:*

*Because I passed the [Private] I did not hold an employment contract. However, you can find my name on any Chinese search website for the public list of admission [Private]. The shortlist of my entry is attached here. You can also find it online.*

.....

*As a state organ, we also have no payroll. I can only find my bank account to prove it. But to be honest, it offends me.*

.....

*As for other issues, I don't want to explain them too much. The high membership fee almost makes me unable to bear, but I still feel that I have gained a log in ACCA. I hope you have a smooth life in the current epidemic.*

*Yours sincerely*

*Wang”*

107. Later, on 18 August 2022 ACCA wrote back to Ms Wang requesting that she answer each question in turn. There was no response to this email.
108. On 30 August 2022, a further encrypted email was sent by ACCA to Ms Wang with a copy of the letter attached to the previous email. In the covering email she was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 13 September 2022.
109. In relation to this first reminder, once again, an extract taken from ACCA's records on the day the above emails were sent confirms that the email address used for these emails was the email address on ACCA's system on that day.
110. Ms Wang failed to respond.
111. On 14 September 2022, a second and final email was sent to Ms Wang with a copy of the letter attached to the initial email. In the covering email Ms Wang was again reminded of her obligation to cooperate by responding to the questions by 28 September 2022 and that if she failed to do so ACCA would raise an allegation of failure to cooperate against her.
112. In relation to this second and final reminder, an extract taken from ACCA's records on the day the above emails were sent records that the email address used for these emails was the email address on ACCA's system on that day.
113. Ms Wang failed to respond.
114. Shortly after the initial email was sent to all trainees, ACCA's China office sent a mobile message to each trainee who had a recognisable mobile number recorded in ACCA's records. The extracts from ACCA's database for Ms Wang included a telephone number. The message sent by ACCA's China office using this mobile number read as follows:

*"Please note ACCA has sent you a password protected email on 12 August 2022 to your ACCA registered email address. Attached to the email is a letter. It is important you read this letter as soon as possible and respond by the deadline of 26 August 2022. If you have not received this password protected email or you have but cannot open the letter, please immediately notify ACCA at [complaintassessment@accaglobal.com](mailto:complaintassessment@accaglobal.com) providing your full name, ACCA ID and date of birth."*

115. ACCA's China office has confirmed, and the Committee found, that the message was sent on 18 August 2022 and was successfully delivered to Ms Wang's mobile number that day.
116. The Committee was satisfied that the correspondence from ACCA to Ms Wang was sent to her correct email address. Indeed, she responded to the first email sent to her on 12 August 2022. The Committee was also satisfied that, based on the inclusion of an emoji showing a shaking of hands, Ms Wang had opened the emails.
117. However, Ms Wang failed to respond in any material way to ACCA's email of 12 August 2022. For example, she failed to address any of the questions raised in ACCA's letter. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegation 4(a) proved.
118. Ms Wang failed to respond at all to the emails of 30 August 2022 and 14 September 2022. She had therefore failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(b) and (c) proved.

#### **Allegation 5(a)**

119. Taking account of its findings that Ms Wang had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and



could properly be described as deplorable. In the Committee's judgement, it brought discredit to Ms Wang, the Association and the accountancy profession.

120. In respect of allegation 4, the Committee had found that, despite ACCA providing a number of reminders of her obligation to cooperate and warnings of potential consequences of her failure to do so, Ms Wang had failed to cooperate with ACCA and to respond to correspondence.
121. The Committee had taken into consideration that the email of 12 August 2022 contained a substantial amount of information and a significant number of detailed questions which Ms Wang was required to answer. The emails of 30 August 2022 and 14 September 2022 were designed to encourage Ms Wang to provide the information requested in the first email to enable ACCA to continue with its investigation.
122. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to ensure proper standards of conduct, protect the public, and maintain its reputation was seriously compromised.
123. The Committee found that the failure of Ms Wang to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
124. The Committee found allegation 5(a) proved.

#### **Allegation 5(b)**

125. On the basis that this allegation was pleaded in the alternative to allegation 5(a), the Committee made no finding in respect of it.

#### **SANCTION AND REASONS**

126. 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 listened to submissions from Mr Jowett, and to legal advice from the Legal Adviser, which it accepted.

127. 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.
128. 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.
129. The Committee considered whether any mitigating or aggravating factors featured in this case.
130. The Committee accepted that there were no previous findings against Ms Wang. However, the Committee did not consider any other mitigating factors featured in this case. The Committee had not heard from Ms Wang nor had it received any references or testimonials.
131. As for aggravating features, on the basis of the Committee's findings, it had been established that Ms Wang's behaviour had been dishonest and the steps Ms Wang had taken involved a level of determination, premeditation and probable collusion with others, particularly in relation to the use of Person A's details as PES and the PO statements. In the case of the POs, it also represented an act designed to deceive her regulator. The Committee was entirely satisfied that her behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.
132. The Committee also noted that, in failing to engage with the process, Ms Wang had shown neither insight nor remorse. Taking account of her initial response of 18 August 2022, there was no indication that she had any understanding of the gravity of her conduct.
133. The Committee was concerned that, through her deceitful conduct, she had derived a direct benefit, namely membership of ACCA. There was also a risk

that Ms Wang would have gained qualification as an accountant without the necessary competence or experience. In this way, she could have caused harm or had an adverse impact on members of the public.

134. Finally, her conduct, in terms of her training and her gaining of membership of ACCA through dishonest means, had extended over a protracted period of time. When ACCA then corresponded with her, she failed to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
135. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
136. 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.
137. Ms Wang 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 those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding her training, she may have become a member when she was not competent to do so. Therefore, this was conduct on Ms Wang's part which may have led to her achieving a level of success to which she was not entitled and which was not merited. In this way, as stated, she presented a future risk to the accountancy profession and the public.
138. In the Committee's judgement, Ms Wang's overall conduct was fundamentally incompatible with being a member of ACCA and undermined the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.

139. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Ms Wang as a member of ACCA but could find none.
140. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Ms Wang shall be excluded from ACCA membership.

### **COSTS AND REASONS**

141. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 to 2).
142. The Committee concluded that ACCA was entitled to be awarded costs against Ms Wang, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £4,051.25. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
143. Ms Wang had failed to provide the Committee with details of her means. Ms Wang had chosen not to engage with the proceedings and had failed to respond either substantively or at all to any previous correspondence. However, the Notice of Proceedings had made it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that she should provide details of her means if she wished to suggest that she was not in a position to pay all or any of the costs claimed. In the absence of such information, the Committee approached the matter on the basis that Ms Wang was in a position to pay any amount of costs it was prepared to award.
144. The Committee noted that the time incurred by Mr Jowett in terms of preparation for, and attendance at, the hearing had not been included. The same applied to the time of the Hearings Officer, Miss Murray. Indeed, there was no claim in respect of costs for time taken since April 2023. Mr Jowett stated that he did not intend to request such time to be included as this was as a result of an oversight by ACCA.

145. In all the circumstances, the Committee exercised its discretion when determining the amount Ms Wang should be expected to pay. Taking account of what had been said by Mr Jowett, the Committee considered that it was reasonable and proportionate to award ACCA costs in the sum claimed, namely £4,051.

#### **EFFECTIVE DATE OF ORDER**

146. Taking into account all the circumstances, and on the application of Mr Jowett, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.

147. In reaching its decision, the Committee took account of the fact that Ms Wang had obtained her ACCA membership by dishonest means. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Ms Wang is continuing to hold herself out as a member of ACCA and continues to practise.

148. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

**Ms Valerie Paterson**  
**Chair**  
**27 June 2023**