

HEARING

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

REASONS FOR DECISION

In the matter of: Mrs Wanyi Ding

Heard on: 03 & 04 April 2024

Location: Remotely via Microsoft Teams

Committee: Mr Andrew Popat CBE (Chair)
Mr George Wood (Accountant)
Ms Yvonne Walsh (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Mr Ben Jowett (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)
Mrs Wanyi Ding (Member)

Observers: None

Summary Allegations 1(a) & (b), 2(a) & (b), & 4 were found proved.
Sanction – Removal from student register of ACCA to take
effect at the expiry of the appeal period.

Costs: £8,750

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ALLEGATIONS

Schedule of Allegations

Wanyi Ding ('Mrs Ding'), at all material times an ACCA trainee,

1. 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 10 November 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:
 - 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 9: Evaluate investment and financing decisions
 - Performance Objective 11: Identify and manage financial risk
2. Mrs Ding's conduct in respect of the matters described in Allegation 1 above was: -
 - a) In respect of Allegation 1a), dishonest, in that Mrs Ding 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 Mrs Ding 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 Mrs Ding 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. By reason of her conduct, Mrs Ding 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.

DECISION ON FACTS, ALLEGATIONS AND REASONS

1. In reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report of Disciplinary Allegations and Evidence Bundle (pages 1 to 229); an Additional Bundle (pages 1 to 197); a Bundle of Performance Objectives relating to the complaint against Wanyi Ding (pages 1 to 142), an adjournment bundle (pages 1 to 5), a Tabled Additional (1) bundle (pages 1 to 2), and a Service Bundle (pages 1 to 29). The Committee had listened carefully to the oral evidence and submissions made by Mrs Ding, the oral evidence given by Person B, and the submissions of Mr Jowett. It had also considered legal advice, which it had accepted.

ALLEGATIONS 1(a) & (b)

2. The facts of both allegations were admitted by Mrs Ding. Therefore, in accordance with regulation 12(3)(c) of the Complaints and Disciplinary

Regulations 2014 as amended ("CDR"), the Chair announced on behalf of the Committee that such facts had been found proved.

3. In order to provide relevant background and context, as well as supporting its reasons in respect of its findings in respect of allegation 2, the Committee made the following further findings of fact.
4. On 12 May 2020, Mrs Ding became a student member of ACCA.
5. Allegation 1 concerns the conduct on the part of Mrs Ding in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
6. It is alleged that Mrs Ding sought to mislead ACCA in respect of the identity of her Practical Experience Supervisor and also the content of her Performance Objectives.
7. 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 and supplemental statement dated 18 October 2022 and 12 September 2023 respectively;
 - (ii) Person C, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
 - (iii) Person D, Manager of ACCA's Professional Development Team, as contained in a statement dated 13 October 2022.
8. None of the above evidence had been challenged by Mrs Ding.
9. 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

10. The following sets out the process Mrs Ding would have been required to follow, as detailed by Person D in their statement, in order to acquire relevant practical experience. In turn, Person D referred to, and relied on, guidance contained in a document entitled "PER Practical experience requirements" ("PER Guidance"). The Committee had considered carefully not only Person D's statement but also the content of the PER Guidance. The Committee was satisfied that the PER Guidance sets out clearly the process that someone such as Mrs Ding was required to follow in order to satisfy the Performance Experience Requirement. In summary, the process is, and was at the material time, as follows.

11. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.

12. 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.

13. A person undertaking practical experience is often referred to as an ACCA trainee.

14. 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.

15. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant, who is their Practical Experience Supervisor (PES). A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. It is the trainees' responsibility to ensure that the PES is qualified

to hold such a position. Under the heading, "What is a Practical Experience Supervisor", the PER Guidance sets out clearly the role of a PES and the necessary qualifications to hold such a position.

16. 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.
17. 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 must be unique to them.
18. Through the online tool, the trainee then requests that their PES approves that PO.
19. 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 PES. 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.
20. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.
21. ACCA's PER Guidance 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.'

22. 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.
23. 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.
24. 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.
25. In total, a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from which the trainee needs to choose four. 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.'

26. 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.
27. 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."

28. ACCA's PER Guidance is, and was 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 and therefore it would follow that they have a reasonable command of the English language. Indeed, the Committee noted that Mrs Ding spoke excellent English. They are also available in Mandarin.
29. 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.
30. On the dates Person A was allegedly appointed supervisor for Mrs Ding, 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.
31. All PES's have to be registered with ACCA and, as part of that registration process, have to provide evidence that they are a qualified accountant. A person purporting to be 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, they were, from ACCA's point of view, a 'qualified accountant'.

THE ACCA'S INVESTIGATION

32. 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, including Mrs Ding, had completed their PER training record in which

- they claimed their POs had been approved by a particular supervisor, namely Person A.
33. A person purporting to be Person A registered as each trainee's supervisor on the basis of them being a member of the Chinese Institute of Certified Public Accountants (CICPA), being an IFAC registered body. As stated, they were, from ACCA's point of view, a 'qualified accountant'.
 34. Person D states, and the Committee found, that a supervisor would not be expected to have more than 2 to 3 trainees at any one time. All of the 100 trainees referenced above 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 Mrs Ding, at or about the same time.
 35. 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, including Mrs Ding, who had all claimed to have been supervised by the same supervisor, namely a Person A.
 36. 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 initially denied having supervised any ACCA trainees. During this contact, Person A provided ACCA with their email address.
 37. Although initially Person A advised ACCA they had never supervised any ACCA trainees, they subsequently recalled having supervised a single ACCA trainee.
 38. 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.

39. 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, including Mrs Ding. 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 stated, and the Committee found, that they had never had an email address containing '[Private]'.
40. The Person A who was purportedly registered as supervisor for the 100 trainees under investigation provided a copy of a CICPA registration card to ACCA. The real Person A had confirmed in their statement, and the Committee found, that this is their genuine registration card, but they had not provided this to ACCA.

THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MRS DING

41. The PER training record submitted on behalf of Mrs Ding referred to her practical experience being undertaken at two firms consecutively.

COMPANY A

42. The first firm was Company A, where her record suggested that she was employed from 01 September 2017 until 31 December 2019 in the role of "Accounting". However, in an email from Mrs Ding to ACCA dated 08 September 2022 and in the course of her oral evidence, Mrs Ding stated that she had in fact commenced her employment with Company A in March 2018.
43. Mrs Ding's PER training record recorded this period from 01 September 2017 to 31 December 2019 as '28 months claimed' of relevant practical experience which related to the period of employment referred to in the paragraph immediately above.

44. In this role, the training record referred to two supervisors, Person A, who was authorised to approve her PO's only, and a Person E, who was authorised to approve her experience / time claim only.
45. In relation to the POs, the PER training record recorded that Mrs Ding requested Person A to approve all nine POs on 10 November 2020 and Person A apparently approved all nine POs on the same day, 10 November 2020.
46. The Supervisor details for Mrs Ding recorded that Person A was an external practical experience supervisor, hence why Person A only approved Mrs Ding's achievement of her POs and not the period of her employment in the firm.
47. Person E approved Mrs Ding's period of her employment at the firm, such approval also dated 10 November 2020.
48. The Supervisor details for Mrs Ding recorded that Person E was a 'non IFAC qualified line manager' and hence why Person E only approved Mrs Ding's time / experience claim.

COMPANY B

49. The PER training record recorded that the second firm where Mrs Ding was employed was Company B where she was employed from 01 January 2020 in the role of "Accountancy". No end-date had been recorded. The Committee inferred from this information that she remained employed at least up to the date her time/ experience was approved on 10 November 2020, in other words 8 months' qualifying experience.
50. 8 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above. The 'claimed time' (28 months plus 8 months) totals 36 months and therefore satisfied the criteria of 36 months' practical experience. The period of 56 months to which reference has been made by ACCA corresponded with the period Mrs Ding claimed her training commenced, i.e. 01 September 2017, to the date the record was downloaded by staff in May 2022.

51. In this role, the training record refers to a single supervisor, again, as in the case of Company A, called Person E, who was authorised to approve her experience / time claim only.
52. The Supervisor details for Mrs Ding record that Person E was a 'non IFAC qualified line manager' and hence why Person E only approved Mrs Ding's time / experience claim.
53. Mrs Ding was not therefore supervised by an IFAC qualified accountant during her employment with this firm.

THE COMMITTEE'S DECISION IN RESPECT OF ALLEGATIONS 1(a) & (b)

ALLEGATION 1(a)

54. The Committee was satisfied, on the balance of probabilities, that Person A had not acted as her PES, and Mrs Ding knew this was so. Indeed, Mrs Ding admitted that she had never met Person A let alone been supervised by Person A. In her evidence, she stated that she did not know whether Person A was a man or a woman and she had had no contact with Person A throughout her period of employment either at Company A or Company B. It was clear that Person A could not possibly have acted as her PES during the relevant period.
55. According to online messages disclosed by Mrs Ding, it was not until in or about 02 November 2020 that Mrs Ding located someone she described as a "seller"
56. This means that it was only after she had completed the 36 months of work that she started the process of completing her PER and her search for a supervisor.
57. In any event, even if it had been Person A, Mrs Ding is claiming to have 36 months' relevant supervision from 02 January 2017. Person A only became a qualified accountant, and therefore able to be a PES, on 03 April 2019. Consequently, for the first 18 months, Person A was not qualified to supervise Mrs Ding.

58. In addition, there was no evidence at all of any contact taking place between Mrs Ding and Person A throughout Mrs Ding's training as would be expected if Person A had been acting as her supervisor as shown on Mrs Ding's PER.
59. The Committee found that Person A did not provide the necessary supervision of Mrs Ding's work during any of the period that she worked at either Company A or Company B. As 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. Indeed, Mrs Ding confirmed that she had never accessed her ACCA account on myACCA.
60. To summarise, in reaching its finding, the Committee had taken account of the following:
- (a) Person A has stated that they did not act as PES to Mrs Ding;
 - (b) There was no documentary evidence at all of any contact between Mrs Ding and Person A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Mrs Ding when at Company A or Company B;
 - (c) The Committee had found, on her own admission, that Mrs Ding knew that Person A had not been acting as her PES during the relevant period.
61. On this basis, the Committee found the facts of allegation 1(a) proved.

ALLEGATION 1(b)

Analysis of Mrs Ding's POs as contained in her PER training record with other ACCA trainees who claimed to have been supervised by Person A

62. The Committee had found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.

63. 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, including Mrs Ding.
64. The Committee was satisfied that, where PO statements of Mrs Ding were the same or significantly similar to the POs of any other trainees, it was a reasonable inference that Mrs Ding had not met the objective in the way claimed or possibly at all. There was no basis on which, if the PO statements were the same or significantly similar, more than one trainee would, first, have had exactly the same training experience and, secondly, they would then use effectively the exact same, or almost identical, terminology and wording to describe that work experience.
65. 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 was evidence suggesting otherwise.
66. The 'first in time date' was the date the trainee requested that Person A approve the PO in question within their PER. This was 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. The Committee had noted that the POs, and thereby the personal statements, had been approved by the person holding themselves out as Person A on the same day that Mrs Ding had requested them to be approved.
67. In relation to Mrs Ding, the analysis revealed, and the Committee found:
- Only one of her nine PO statements was first in time;
 - Eight of her PO statements were identical or significantly similar to the POs contained in the PERs of other ACCA trainees who claimed to have been supervised by Person A.

68. The following statements submitted by Mrs Ding were the same, or effectively the same, as the trainees identified below:

PO1 – Trainees 16, 21, 28, 30 & 38

PO2 - Trainees 16, 20, 21, 28 & 33;

PO3 – Trainees 38 & 45;

PO4 – Trainees 11, 24, 28, 36 & 38;

PO5 – Trainees 16, 21, 24, 27 & 30;

PO8 – Trainees 20, 21, 32, 33 & 36;

PO9 – Trainees 32, 38, 40, 45 & 54;

PO11 – Trainees 6, 7, 38, 45 & 49;

69. The following is an example of this approach. The example selected by the Committee was a statement submitted by Mrs Ding which was effectively identical to that of the trainees listed above.

PO2

70. The Committee found that the words used by Mrs Ding in her "Stakeholder relationship management" PO statement ("PO2"), and which was submitted on 10 November 2020 and purportedly approved by Person A on the same day, 10 November 2020, were identical, or practically identical, to the words used by the trainees listed above for the same PO.

"As an enterprise accountant, when faced with how to manage the stakeholders, we must establish scientific financial management objectives, first of all, we must analyze which relations of interests that the impact of enterprise financial management. Under the condition of Knowledge Economy, the main body of enterprise financial management is more detailed and diversified. Shareholders, business managers, creditors, employees, government and customers have a legal contractual relationship, on the basis of which the enterprise is formed, so I think the stakeholders of the enterprise first include the enterprise itself, then there are shareholders, creditors, businesses, operators, governments, employees, etc. . If the wealth of stakeholders is maximized, then the time value of money, risk and profit, the overall goal of the enterprise, and the interests of all stakeholders are fully taken

into account. Therefore, the wealth maximization of stakeholders is the best choice of financial management objectives. The goal of maximizing the wealth of stakeholders is itself a pluralistic, multi-level goal system. He took good account of the interests of various stakeholders, so that they interact, coordinate with each other, and so that the interests of the enterprise, shareholders, to maximize the interests, but also the interests of other stakeholders to achieve the maximum."

71. The statement below is that of another trainee for PO2, submitted on 26 March 2020 i.e. approximately seven and a half months before Mrs Ding submitted her statement for the same PO:

"As an enterprise accountant, when faced with how to manage the stakeholders, we must establish scientific financial management objectives, first of all, we must analyze which relations of interests that the impact of enterprise financial management. Under the condition of Knowledge Economy, the main body of enterprise financial management is more detailed and diversified. Shareholders, business managers, creditors, employees, government and customers have a legal contractual relationship, on the basis of which the enterprise is formed, so I think the stakeholders of the enterprise first include the enterprise itself, then there are shareholders, creditors, businesses, operators, governments, employees, etc. . If the wealth of stakeholders is maximized, then the time value of money, risk and profit, the overall goal of the enterprise, and the interests of all stakeholders are fully taken into account. Therefore, the wealth maximization of stakeholders is the best choice of financial management objectives. The goal of maximizing the wealth of stakeholders is itself a pluralistic, multi-level goal system. He took good account of the interests of various stakeholders, so that they interact, coordinate with each other, and so that the interests of the enterprise, shareholders, to maximize the interests, but also the interests of other stakeholders to achieve the maximum."

72. The Committee found that the similarities in the description of the work experience described by Mrs Ding and the other trainees meant that it was not credible that 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, repeated in respect of all eight of Mrs Ding's POs which were particularised in this allegation.

73. 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.
74. The Committee had found that Mrs Ding had deliberately allowed PO statements to be submitted which were identical, or practically identical, to the PO statements of other trainees who had purported to be supervised by Person A. Further, Mrs Ding must have known that they could not have accurately reflected the work that she had undertaken.
75. No evidence had been provided to support the description of the work allegedly carried out by Mrs Ding to satisfy POs 1, 2, 3, 4, 5, 8, 9 and 11 when working at Company A and Company B. 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.
76. On this basis, the Committee found the facts of allegation 1(b) proved.

ALLEGATIONS 2(a) and (b)

77. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
78. However, whilst Mrs Ding accepted that her behaviour was reckless, she denied that she had acted dishonestly.

ACCA'S CASE

79. ACCA relied on the circumstances giving rise to the evidence in support of allegations 1(a) and (b).
80. It was submitted by Mr Jowett that no student would set out on his or her road to qualification without knowing what PER was. It was simply not credible. It was suggested that no student would assume that the process followed by Mrs

Ding was appropriate and met with the training requirements. It was simply not credible that Mrs Ding would simply not have bothered to look at what was expected of her in terms of her work experience and how that was to be evidenced. This was particularly so as the guidance was clear and comprehensive and she had admitted to going on to the ACCA website when looking for information about how long her work experience would have to last.

81. Mr Jowett stated that Mrs Ding had never been supervised and had used PO statements drafted by others who had no knowledge of her work experience and he maintained that this was clearly dishonest.
82. On Mrs Ding's account, her husband, on her behalf, had paid someone they did not know to create and verify her PO statements and allowed unfettered access to her login details and password in order to input inaccurate information on her ACCA account. Again, that has to amount to dishonest conduct.

MRS DING'S CASE

83. Mrs Ding had provided a written explanation in respect of the allegations in the Case Management Form ("CMF").
84. Mrs Ding admitted allegations 1(a) and (b).
85. In respect of both allegations, Mrs Ding denied that she had acted either dishonestly or with a lack of integrity. However, she did admit that she had acted recklessly.
86. Mrs Ding stated in her response that a, "*seller*" had used her account user name and password to log in to her ACCA account and, "*wrote all performance objectives and reviews.*"
87. Later, Mrs Ding said, "*The seller told me they do not need any certificates and just can write all the experiences by themselves and sign them off for me as stated in the conversation. Then after some time the seller told me the performance objectives are ready. During the whole process, I didn't login to my ACCA account and I also didn't know what they had written.*"

88. In an email dated 08 September 2022 in response to the letter from ACCA dated 19 August 2022, Mrs Ding stated:

"...I found on XianYu mobile App (a second-hand trading platform belonging to the Alibaba group) that some sellers are providing ACCA-qualified external supervisor sign-off service. Hence, I asked my husband-Person B, to consult the service and paid 600 RMB after the seller finished all of the PER external supervisor sign-off services (Please refer to attachment Xianyu Records_Wanyi Ding.zip). During this process, the seller established the link using my account details and registered my external supervisor as Person A. The seller mentioned, "I will write all of them for you and sign them off for you, as a qualified external supervisor.", "There is no need to notify them because I use my email", and so on. There is a possibility that the seller is Person A, but since the seller's account has been deactivated, I am not 100% sure.

...

Sorry, I don't know anything about Person A's firm, and I don't think Person A has performed any work on behalf of my employer. Same as question 2, the seller from the XianYu platform performed all the PER work on my behalf, so I don't have any information on the external supervisor's details.

...

Person A has never supervised my work in the question mentioned manner, and she has never supervised any of my work in both my two employments.

...

I have no idea why many of my POs are identical to other ACCA students. From the conversation records with the XianYu seller, the seller probably had provided the same service to a couple of ACCA students. They might have used the same POs for all the students they offered service to.

...

I accept that I was not supervised by Person A about my practical experience as recorded in my PER, following the attached Guidance. I want to express my sincere apology and deep regret for violating accountancy professional ethics standards. I have realised the utter seriousness of this behaviour and its harm to the reputation of ACCA and my accounting career development. I will accept ACCA's decision on this matter and learn lessons from it. I will comply with the directions and advice provided by ACCA to continue my career development in accounting if possible[sic].

89. In a subsequent email of 10 September 2022, Mrs Ding stated that a supervisor had helped her complete her PER logbook, Mrs Ding having provided a supervisor with her ACCA login details.
90. In her oral evidence, Mrs Ding maintained that she had not read the PER Guidance carefully and had left everything to her husband. She stated that she had never accessed her ACCA account, but had provided her login details, to include her password, to her husband who then passed this information to the "seller" who was then able to access her account and input information which Mrs Ding accepted could not have been true. This included the period during which she claimed to have accrued practical experience, the fact that Person A had supervised her work, and that Person A knew the detail of the work experience she had gained.
91. Person B attended on the second day to give evidence and supported the account provided by Mrs Ding.

FINDINGS OF THE COMMITTEE IN RESPECT OF ALLEGATION 2(a)

92. The Committee found that neither Mrs Ding nor Person B were credible witnesses, and that their evidence was inconsistent and implausible.
93. Having listened to both Mrs Ding and Person B give evidence, the Committee found them to be intelligent and articulate. Mrs Ding has worked for a bank and Person B works in finance. They are both familiar with working online and are technically proficient. The Committee did not accept that, at the material time in November 2020, Mrs Ding could be so naïve as to think that the process she followed was acceptable. The Committee did not accept her evidence that she had no knowledge of the PER process. The Committee noted that, in her oral evidence, she admitted that she had accessed ACCA's website and found out the amount of work experience that was required. Person B also confirmed that they had accessed ACCA's website. It was not plausible that, having accessed the website for such information, they then neglected to consider any of the other guidance which was readily available.
94. It was also claimed by Mrs Ding that she did not discuss with Person B at any time what they were doing on her behalf regarding her PER training. During this

- period, Person B was living with Mrs Ding in the UK. It was inconceivable that they would not have discussed at any stage what steps Person B was taking regarding Mrs Ding's training.
95. Furthermore, in her email of 08 September 2022, Mrs Ding confirmed that she had been employed by Company A from 05 March 2018 to 01 July 2019. She then admits that she allowed false information to be submitted on her behalf to her ACCA account regarding her period of employment with Company A, her training record indicating that her employment with Company A commenced on 01 September 2017. She stated, *"I admit that with the written hint from the seller....., I have agreed to extend my employment period of each practical working experience to meet the ACCA PER requirement of 36 months."*
 96. This sentence illustrates that: Mrs Ding knew of the requirement of 36 months of employment during which she was required to be supervised; knew of the ACCA PER, and deliberately allowed her training record to be falsified in order to mislead ACCA.
 97. The Committee considered it was relevant that, despite knowing that she required a supervisor in relation to her work experience, she had never spoken to, let alone met, either Person A or Person E, both of whom were the named supervisors at both organisations who employed her.
 98. It had also been conceded by Mrs Ding that she must have known that the information which had been included on her ACCA account by the person holding themselves out to be Person A, or the seller if indeed they were not one and the same person, was inaccurate and false.
 99. The Committee noted that Mrs Ding said she had wished to qualify as quickly as possible and she had seen a number of other students act in the same way.
 100. It was also relevant to the Committee's findings that, according to the exchanges of messages between the seller and Person B, it was not until 02 November 2020 that contact with the seller was made. Consequently, there was no contact between Mrs Ding and a qualified supervisor throughout the period of 36 months on which Mrs Ding relied which she falsely claimed to have commenced on 01 September 2017.

101. The Committee had found that Mrs Ding knew that, in the period from 01 September 2017 to 15 January 2020, Person A had not supervised her practical training but that she had held out that she had been supervised by Person A during that period.

FINDINGS OF THE COMMITTEE IN RESPECT OF ALLEGATION 2(b)

102. The Committee had also found that Mrs Ding had failed to write the statements in support of POs 1, 2, 3, 4, 5, 8, 9 and 11 in her own words. Someone other than Mrs Ding had drafted the PO statements and had simply adopted words taken from statements drafted by, or on behalf of, other trainees and therefore there was no guarantee that the description would match in any way her practical experience. She therefore knew that she had not achieved the POs in respect of POs 1, 2, 3, 4, 5, 8, 9 and 11 in the manner described in the statements she had submitted.

103. In the messages exchanged with Person B, the seller confirmed that, on payment of money, PO statements were being prepared to be included in Mrs Ding's ACCA account. The Committee found, on the balance of probabilities, that Mrs Ding must have known that the PO statements could not possibly have had any bearing on any experience gained by Mrs Ding whilst at Company A or Company B.

104. The Committee was satisfied that, by the standards of ordinary decent people, such conduct as outlined above would be considered dishonest.

105. Consequently, the Committee found allegations 2(a) and 2(b) proved.

ALLEGATION 2(c)

106. 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)

107. Even though this allegation had been admitted by Mrs Ding, 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

108. Taking account of its findings that Mrs Ding 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 Mrs Ding, the Association and the accountancy profession.
109. The Committee found allegation 4 proved.

SANCTION AND REASONS

110. 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.
111. 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.
112. 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.
113. The Committee considered whether any mitigating or aggravating factors featured in this case.
114. The Committee had not been made aware of any previous findings against Mrs Ding. There was no evidence of any other mitigating factors in this case, nor had it received any references or testimonials.

115. As for aggravating features, on the basis of the Committee's findings, it had been established that Mrs Ding's behaviour had been dishonest and the steps Mrs Ding had taken involved a level of sophistication, planning and collusion with others, particularly in relation to the use of Person A's details as PES and the submission of a number of false PO statements. Her actions were designed to deceive her regulator.
116. The Committee noted that, whilst Mrs Ding had admitted certain allegations, she had shown insufficient insight into the seriousness of her conduct. The Committee was concerned that Mrs Ding's dishonest conduct was to enable her to derive a personal benefit.
117. There was also a risk that Mrs Ding 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.
118. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
119. 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.
120. Mrs Ding 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 could have become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Mrs Ding'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, as stated, she presented a risk to the accountancy profession and the public.
121. In the Committee's judgement, Mrs Ding's overall conduct was fundamentally incompatible with being a member of ACCA and risked undermining 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, including a student member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.

122. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mrs Ding as a member of ACCA but could find none.
123. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mrs Ding shall be removed from the student register of ACCA.
124. Furthermore, the Committee made a direction that any future application for membership must be referred to an Admissions and Licensing Committee.

COSTS AND REASONS

125. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
126. The Committee concluded that ACCA was entitled to be awarded costs against Mrs Ding, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £9,723.75. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
127. Mrs Ding had provided the Committee with details of her means. It suggested that Mrs Ding was in receipt of an income. [Private].
128. The Committee noted that the amount of estimated time claimed in respect of the hearing was greater than the time the hearing had actually taken, albeit only by a few hours.

129. In all the circumstances, the Committee exercised its discretion when determining the amount Mrs Ding should be expected to pay. Taking account of what had been said by Mrs Ding and Mr Jowett, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £8,750.

EFFECTIVE DATE OF ORDER

130. Taking into account all the circumstances, and of the submissions of Mr Jowett, the Committee decided that it was not necessary, or in the interests of the public, for this order to take immediate effect.

131. In reaching its decision, the Committee took account of the fact that Mrs Ding was a student member and therefore was not satisfied that she presented a risk to the public.

132. Consequently, the order will take effect at the expiry of the appeal period allowed for an appeal in accordance with the Appeal Regulations.

Mr Andrew Popat CBE
Chair
04 April 2024