

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

**REASONS FOR DECISION**

**In the matter of:** Miss Tianqi Li

**Heard on:** Monday, 12 February 2024

**Location:** Held remotely by Microsoft Teams

**Committee:** Mr Andrew Popat CBE (Chair)  
Mr Ryan Moore (Accountant)  
Mr Geoffrey Baines (Lay)

**Legal Adviser:** Ms Helen Gower

**Persons present  
and capacity:** Ms Elaine Skittrell (Case Presenter)  
Ms Lauren Clayton (Hearings Officer)

**Summary** Allegations 1a), 1b), 2a) and 2b) proved and those facts  
amount to misconduct.  
Exclusion from membership with immediate effect

**Costs:** £1,000

**ACCA**



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## **INTRODUCTION**

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Miss Tianqi Li. Miss Li was not present and was not represented. ACCA was represented by Ms Skittrell. The papers before the Committee consisted of a main bundle numbered 1-234, an “additional” bundle numbered 1-89, a “mini” bundle numbered 1-100, a service bundle numbered 1-20, and a two page memorandum and agenda.

## **PRELIMINARY MATTERS**

### **SERVICE OF PAPERS**

2. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations (‘the Regulations’). The Committee took into account the submissions made by Ms Skittrell on behalf of ACCA and it also took into account the advice of the Legal Adviser.
3. The service bundle included the Notice of Hearing dated 15 January 2024, thereby satisfying the 28-day notice requirement, which had been sent to Miss Li’s email address as it appears on the ACCA register. The Notice included correct details about the time, date, and remote venue of the hearing, it also notified Miss Li of the option to attend the hearing by telephone and to be represented if she wished. Additionally, the Notice provided details about applying for an adjournment and the Committee’s power to proceed in her absence if considered appropriate. A delivery receipt dated 15 January 2024, confirming delivery of the Notice, was also provided.
4. The service bundle also included a telephone attendance notes dated 09 February made by ACCA’s hearing officer of a call to Miss Li to discuss her attendance at the hearing. The note records that the call was unanswered with no option to leave a message. The Committee also had sight of emails from ACCA’s hearing officer to Miss Li dated 01 and 09 February 2024, asking if Ms Li could advise whether she would attend the hearing. Miss Li replied on 09 February 2024, stating that with her current schedule she could not attend the hearing. She mentioned that [Private] she had provided information about her financial position.

5. The Committee, having considered the relevant documents, was satisfied that Notice had been served in compliance with the Regulations.

#### **PROCEEDING IN ABSENCE**

6. Having concluded that proper notice had been served in accordance with the Regulations, the Committee went on to consider whether to exercise its discretion to proceed in the absence of Miss Li. The Committee took into account Miss Li's email dated 09 February 2024. It noted that Miss Li was aware of the hearing and has decided to prioritise other matters in her schedule. Miss Li's email was consistent with her earlier correspondence with ACCA in which she indicated that she would not attend the hearing and was content for it to proceed in her absence.
7. The Committee was of the view that Miss Li had voluntarily absented herself and that her attendance was unlikely to be secured by an adjournment. The Committee carefully balanced Miss Li's interests against the wider public interest and concluded that the case involves serious allegations and it was in the interests of justice that the matter proceed expeditiously notwithstanding the absence of Miss Li.

#### **HEARING IN PRIVATE**

8. Miss Li had indicated in correspondence with ACCA that she wished the case to be heard in private. The Committee did not agree to this request because it is in the public interest for regulatory hearings to be heard in public. However, it decided that if there any references to Miss Li's health or private life that part of the hearing should be heard in private to protect Miss Li's private life.
9. There were no references to Miss Li's health or private life in the public hearing and therefore the whole of the hearing was heard in public.

#### **ALLEGATIONS (as amended)**

Tianqi Li ('Miss Li'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 24 December 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience record:
  - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 01 January 2015 to 16 April 2018 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirement 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 3: Strategy and innovation
    - Performance Objective 4: Governance, risk and control
    - Performance Objective 9: Evaluate investment and financing decisions
    - Performance Objective 11: Identify and manage financial risk.
2. Miss Li's conduct in respect of the matters described in Allegation 1 above was:-
  - a) In respect of Allegation 1a), dishonest, in that Miss Li sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
  - b) In respect of Allegation 1b) dishonest, in that Miss Li knew she had not achieved any or all 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 Miss Li 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, Miss Li is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 3 above.

### **BRIEF BACKGROUND**

10. Miss Li was admitted as an affiliate member of ACCA on 16 April 2018. She was admitted as a full member on 31 December 2020 following an application for membership which was completed on or around 24 December 2020.
11. Part of the requirement of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement ('PER') is a key component of the ACCA qualification.
12. ACCA's PER is designed to develop the skills needed to become a professionally qualified accountant. There are two components to the PER:
  - Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the student explains how they have achieved the objective. They should, therefore, be unique to that student. The PO must be signed off by a practical experience supervisor ('PES'), who must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body. They must have knowledge of the student's work in order to act as a PES. The PES is typically the student's line manager, though if their line manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.

- Completion of 36 months practical experience in accounting or finance related roles, verified by a PES. The period of practical experience may be verified by a non-IFAC qualified line manager.
13. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online in their PER Training Record. The Training Record is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
  14. In support of her application for membership, Miss Li submitted a PER Training Record. She claimed she had achieved her practical experience by working for Company B. She stated that she had worked for Company B as an 'Accountant' from 01 January 2015 to 16 April 2018. Miss Li indicated that she had practical experience of 39 months with Company B. In relation to this role, her PER training record named a single supervisor Person B, who is recorded as authorised to approve Miss Li's experience/time claim only. Person B is recorded as a 'non-IFAC qualified line manager'.
  15. Miss Li's training record referred to Person A as her 'IFAC qualified external supervisor'. On 21 December 2020 Miss Li requested Person A to approve her POs and two days later, on 23 December 2020, Person A approved all nine POs. Miss Li sought approval of her POs over two and a half years after she finished her training at Company B.
  16. During 2021 it came to the attention of ACCA's Professional Development team that between December 2019 and January 2021, around 100 ACCA trainees had submitted PER Training Records in which they claimed their POs had been approved by Person A. ACCA's case, supported by evidence from Person C, Manager of ACCA's Professional Development Team, was that it would not be expected that a PES had more than two to three trainees at any one time.
  17. A review was carried out by ACCA's Professional Development Team. It noted that a number of POs submitted by the trainees Person A had allegedly supervised were identical or strikingly similar to each other. In relation to Miss Li, the review showed 4 of her PO statements were first in time. ACCA therefore accepts that in the absence of any other evidence, the PO statements were written by Miss Li and based on her experience.

18. Person A, who is a member of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC registered body, was contacted by ACCA. They provided witness evidence stating they had only supervised one ACCA trainee who was not one of the 100 trainees referred to above.
19. The matter was referred to ACCA's Investigations Team. A member of that team sent an email to Miss Li's registered email address on 01 September 2022. Attached to the email was a letter which set out the complaint and requested that Miss Li respond to a number of questions.
20. In an email dated 30 September 2022, Miss Li provided a response which included the following:

*"I have left [Company B] for more than one year. So I don't have any information or detailed emails to provide as all email was in company's email and it has been closed when I left the company.*

*I can explain about the issue. The company is a travel company and I did as a professional accountant [sic] there. I need my boss to prove all my works and performance and complete PER, but he dose [sic] not know any English, so he found [Person A] to help him do the PER for me. What she did is to translate what my boss needed, such as what had I done and my performance [sic]. And I was been [sic] told to contact with her and my boss permit that she wrote just as my boss told.*

*I didn't notice how serious of the issue and I feel sorry about what had happen now. I didn't notice that that should [sic] be an unethical issue as I thought what she did is just like a translator [sic].*

*That's all my explanation, [sic] and I hope the investigation department would consider to give me a chance and forgive my unprudence.."*

21. Miss Li responded to further correspondence from ACCA on 01 October 2022 confirming that Person A did not supervise her work and that her boss found Person A online who helped Miss Li complete her PER.
22. In correspondence with ACCA, following her completion of a Case Management Form, Miss Li admitted particulars 1a), 1b), 2a) and 2b).

## **DECISION ON FACTS AND REASONS**

23. The Committee considered the documents before it, the submissions of Ms Skittrell on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

**Allegation 1a)**

24. The Committee noted that Miss Li admitted particular 1a) and gave it some weight. It considered that her admission was consistent with the evidence.
25. The Committee reviewed Miss Li's PER Training Record. It was clear that Miss Li had named Person A as her PES in respect of her practical experience training. The Committee accepted the evidence of Person A contained in their witness statements dated 18 October 2022 and 12 September 2023. They stated that they had only acted as PES for one trainee. The Committee also noted that the email address given for Person A in Miss Li's Training Record was not in fact Person A's email address.
26. In her correspondence with ACCA Miss Li accepts that Person A did not supervise her work. Miss Li's training record stated that Person A registered as Miss Li's external supervisor on 21 December 2020, which was two and a half years after Miss Li ceased working for Company B.
27. In the circumstances, the Committee was satisfied that Miss Li had no relationship at the relevant time with Person A and that they had not supervised Miss Li's practical experience training in accordance with ACCA's requirements.
28. Further, Miss Li had not been supervised by any individual in accordance with ACCA's training requirements. ACCA's guidance requires that the supervisor was someone with whom Miss Li worked closely, knew the type of work she was undertaking and knew the quality of her work. The supervisor would work with Miss Li's line manager to confirm the completion of the objectives. Miss Li could not be supervised by an external supervisor who had no connection with her place of work and had not registered as the external supervisor until two and a half years after Miss Li ceased working for Company B.
29. The Committee therefore found Allegation 1a) admitted and proved.



### **Allegation 1b)**

30. The Committee noted that Miss Li admitted particular 1b) and gave it some weight. It considered that her admission was consistent with the evidence.
31. A copy of Miss Li's PER training record that included statements describing the experience she gained to meet her POs was provided. The Committee was also provided with evidence of the wording of the performance objectives of other individuals who had named Person A as their supervisor.
32. The Committee reviewed the content of the documents outlined and noted that the statements provided by Miss Li for POs 1, 3, 4, 9 and 11 contained wording that was strikingly similar to the wording of POs of other individuals supervised by Person A. Each student's practical experience should be unique to them and the possibility of recording exactly or nearly exactly the same as another student is not plausible.
33. The Committee therefore found Allegation 1b) admitted and proved.

### **Allegation 2a) and 2b)**

34. The Committee noted that Miss Li admitted particulars 2a) and 2b) and gave the admission some weight. It considered that her admission was consistent with the evidence.
35. The Committee considered whether Miss Li acted dishonestly in confirming that Person A was her supervisor and in providing five PO statements which were untrue. It considered this allegation in light of the test for dishonesty, as set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
36. The Committee was satisfied that Miss Li must have known what ACCA's training requirements are. They are widely published and are available in her native tongue of Mandarin. When completing her training record Miss Li signed a declaration on the application for membership form which set out the requirements for membership, including the requirement to achieve relevant supervised experience.

37. The Committee had regard to Miss Li's written responses to ACCA. In those responses she stated that her boss was responsible for contacting Person A, and that Person A acted as a translator. Miss Li expressly confirmed that she knew that Person A did not supervise her work. The Committee was satisfied that Miss Li knew that the individual who confirmed her performance objectives did not have a connection with her employer or the work she had completed. She knew that she had not been supervised as required in ACCA's guidance.
38. The Committee was satisfied that Miss Li's knew that she had not been supervised in accordance with ACCA's requirements, and therefore claiming that she had was untrue. The Committee inferred that Miss Li's actions were intended to deceive ACCA into believing that she had been appropriately supervised. There is no doubt that this would be regarded as dishonest by ordinary and honest people.
39. Miss Li had also copied or adopted five POs provided to her, knowing that they were not her own words and that she had not completed the required PER. The Committee inferred that Miss Li's actions were intended to deceive ACCA into believing that the POs described her own experience. Again, the Committee was satisfied that this would be regarded as dishonest by ordinary and honest people.
40. The Committee therefore found Allegation 2(a) and 2b) admitted and proved.
41. Having found Allegations 2(a) proved it was not necessary for the Committee to consider Allegations 2(c) or 3(a), (b), which were alleged in the alternative.

#### **Allegation 4**

42. Having found the facts proved in Allegations 1a), 1b), 2a), and 2b), the Committee then considered whether they amounted to misconduct. The Committee found that, in submitting false information to ACCA in her PER training record, Miss Li's conduct had fallen far short of what would be expected of an ACCA member. Miss Li had sought or agreed to accept the assistance of a third party to act as her PES, knowing that this was bypassing ACCA's requirements for supervision. This dishonest behaviour demonstrated a complete disregard for ACCA's membership process and allowed Miss Li to

become a member of ACCA when she was not qualified to be so. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Li, the profession and ACCA. The Committee considered this behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.

43. The Committee therefore found that the matters set out in 1a), 1b), 2a) and 2b) amounted to misconduct.

### **SANCTION AND REASONS**

44. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Skittrell. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Miss Li, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.

45. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

46. The Committee considered the misconduct involved the following aggravating features:

- A deliberate act for personal benefit at the expense of the public and the profession;
- Illegitimately gaining membership of ACCA for a period of three years, undermining the integrity, and thereby undermining public confidence in ACCA's membership process;
- Limited insight and no genuine remorse.
- A planned and pre-meditated enterprise.

47. The Committee considered the misconduct involving the following mitigating features:

- The absence of any previous disciplinary history with ACCA;
  - Admissions including an admission of dishonesty.
48. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER.
49. The Committee then considered whether to reprimand Miss Li. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public, and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Miss Li's misconduct to be of a minor nature and she had shown no insight into her dishonest behaviour. ACCA's Guidance indicates that dishonest behaviour is considered to be very serious. The Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.
50. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The Committee considered that none of these criteria were met and that a severe reprimand would not adequately reflect the seriousness of Miss Li's behaviour.
51. The Committee considered the ACCA guidance on the approach to be taken in cases of dishonesty which is said to be regarded as a particularly serious matter because it undermines trust and confidence in the profession. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances.

52. The Committee considered that Miss Li's dishonesty was towards the top end of the scale of seriousness of dishonesty. It also involved a number of features referenced in ACCA's guidance in relation to exclusion. In particular, the conduct involved a serious departure from professional standards, a breach of the trust placed in Miss Li by ACCA and members of the public, the potential for loss or an adverse impact on a substantial number of clients or members of the public; conduct over a period of three years; and a lack of understanding and insight into the seriousness of the conduct and its consequences. The Committee also considered that there was nothing exceptional in Miss Li's case that would allow it to consider a lesser sanction than exclusion from membership. Miss Li's dishonesty, coupled with the absence of any evidence demonstrating Miss Li's understanding of the seriousness of her behaviour and any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. The Committee concluded that the only appropriate and proportionate sanction was exclusion.

#### **COSTS AND REASONS**

53. ACCA applied for costs in the sum of £5,609.58. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. A simplified breakdown was also provided.
54. The Committee was provided with information about Miss Li's financial circumstances and supporting documents. On the information provided, she [Private].
55. The Committee was satisfied that ACCA was entitled to claim its costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. However, the costs of the Hearing Officer and Case Presenter included in the sum quoted were based on a full day when in fact the hearing took less than whole day. Accordingly, the figure would be reduced to £5,099.58 to reflect this.
56. The Committee also carefully considered the information provided by Miss Li [Private]. It had regard to the important principle that in disciplinary proceedings the majority of 'members' should not subsidise the minority who find themselves within the disciplinary process. Nevertheless, in this case, the Committee decided that it was appropriate to order that Miss Li should pay costs of £1,000.

It considered that this order was appropriate because a higher award of costs would cause severe financial hardship to Miss Li.

57. The Committee therefore ordered Miss Li to pay ACCA's costs in the sum of £1,000

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

58. The Committee determined that it would be in the public interest for the order to take immediate effect. The Committee noted that the order for exclusion from membership would not take effect during the appeal period, and, if Miss Li were to appeal, this potentially could be a lengthy period of time. It would be contrary to the public interest if Miss Li was able to rely upon her ACCA membership during the appeal period, given that she gained that membership dishonestly and she is not appropriately qualified as an ACCA member.
59. Therefore, pursuant to Regulation 20(1)(b) the order removing Miss Li from membership will take effect immediately.

**Mr Andrew Popat CBE**  
**Chair**  
**12 February 2024**