

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Miss Ye Yiran

Heard on: 08 January 2024

Location: Remotely via Microsoft Teams

Committee: Mr Maurice Cohen (Chair)
Dr David Horne (Accountant)
Mr Colin Childs (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Ms Michelle Terry (ACCA Case Presenter)
Ms Lauren Clayton (Hearings Officer)

Summary Allegations 1, 2(a), 4(a), (b) & (c), & 5(a) were found proved.
Sanction – Exclusion from membership of ACCA with
immediate effect

Costs: £5,000

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



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 231); an Additional Bundles 1 (pages 1 to 30), and a Service Bundle (pages 1 to 17). The Committee had listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 11 December 2023 sent from ACCA by email to Ms Yiran. 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 Yiran'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. CDR22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Ms Yiran had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Ms Yiran had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

6. Ms Yiran failed to respond to the email of 11 December 2023.
7. On 05 January 2024, ACCA called Ms Yiran on the mobile number registered with ACCA. There was no answer nor was there the facility to leave a message.

8. On 05 January 2024, ACCA sent an email to Ms Yiran, stating that attempts had been made that day to contact her by phone. The email included the date of hearing and asked her once again to indicate whether she intended to attend. Ms Yiran was reminded of her ability to join the hearing via telephone or video link which would be provided by ACCA, and also to indicate whether, if she did not attend, she was content for the hearing to proceed in her absence.
9. On the same day, ACCA sent an email to Ms Yiran with the link to the Microsoft Teams Meeting enabling her to join the hearing on Monday 08 January 2024.
10. There had been no response to either email.
11. The Committee considered that ACCA had done everything possible to enable Ms Yiran 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.
12. The Committee also took into account Ms Yiran's failure to respond to correspondence in September and October 2022 as particularised in allegation 4 below, together with further correspondence from ACCA to Ms Yiran in May, June and October 2023 to which there had been no response.
13. The Committee concluded, on the balance of probabilities, that Ms Yiran was aware of today's hearing, which she could have joined by telephone or video link but had voluntarily absented herself.
14. 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.
15. 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.

16. The Committee ordered that the hearing should proceed in the absence of Ms Yiran.

APPLICATION TO AMEND

17. Ms Terry applied to amend allegation 2 so that allegation 2(b) was to be considered in the alternative to allegation 2(a).
18. The Committee considered that this was an administrative amendment and caused no prejudice to Ms Yiran. It therefore granted the application.

ALLEGATIONS

Schedule of Allegations

Ye Yiran ('Ms Yiran'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 18 March 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record her Practical Experience Supervisor in respect of her practical experience training in the period from 1 December 2015 to 30 June 2017 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.
2. Ms Yiran's conduct in respect of the matters described in Allegation 1 above:-
 - a) Was dishonest, in that Ms Yiran sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise and/or her Supervisor had personally verified the achievement of the performance objectives claimed and/or that they had been achieved in the manner claimed either or both of which she knew to be untrue, or, in the alternative

- b) Demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Ms Yiran 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;
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) 01 September 2022;
 - (b) 16 September 2022;
 - (c) 03 October 2022.
5. By reason of her conduct, Ms Yiran is,
- a) Guilty of misconduct pursuant to ACCA bye-law 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 bye-law 8(a)(iii).

DECISION ON FACTS, ALLEGATIONS AND REASONS

19. As stated above, and 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 231); an Additional

Bundle (pages 1 to 30); and a Service Bundle (pages 1 to 17). The Committee had listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.

Allegation 1

20. On 14 August 2010, Ms Yiran was admitted as an affiliate.
21. On 26 March 2020, Ms Yiran was admitted as a member.
22. Allegation 1 concerns the improper conduct on the part of Ms Yiran in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
23. It is alleged that Ms Yiran attempted to mislead ACCA in respect of the identity of her Practical Experience Supervisor.
24. In reaching its findings of fact in respect of allegations 1, 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 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.
25. None of the above evidence had been challenged by Ms Yiran.
26. 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

27. The following sets out the process Ms Yiran would have been required to follow, as detailed by Person C in their statement.

28. The following abbreviations have been used:

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

29. 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.

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

31. 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.

32. 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 trainee's responsibility to ensure that the PES is qualified to hold such a position.

33. 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.
34. 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.
35. Through the online tool, the trainee then requests that their PES approves that PO.
36. 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.
37. 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.
38. 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.'

39. 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.
40. 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.
41. 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.
42. 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 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.'*
43. 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.

44. 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."

45. 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. There is also advice in Mandarin.
46. 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.
47. On the dates Person A was allegedly appointed supervisor for Ms Yiran, 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.
48. All PESs 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'.
49. Information from one of ACCA's China offices about the support given to ACCA trainees in China is as follows.

50. 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.
51. 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...'*
52. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
53. The webinar details refer to encouraging trainees 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.
54. 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...*'

55. 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;...."*

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

THE ACCA'S INVESTIGATION

57. 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 Ms Yiran, had completed their PER training record in which they claimed their POs had been approved by a particular supervisor, namely Person A.

58. 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 such, and as stated above, they were, from ACCA's point of view, a 'qualified accountant'.

59. Person C 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 these trainees

had different periods of training and some periods overlapped. 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 Yiran, at or about the same time.

60. 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.
61. Although initially Person A advised ACCA she had never supervised any ACCA trainees, she subsequently recalled having supervised a single ACCA trainee.
62. 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.
63. 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 Ms Yiran. This included their email address. The email address registered by the '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 have never had an email address containing '[Private]'.

64. 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 Ms Yiran

65. A copy of the PER training record for Ms Yiran records she was employed by two firms consecutively. In particular, it records the following information regarding the first of those two firms, which was called "Company A" ("Firm 1").

COMPANY A

66. This was the first firm where she was employed from 01 December 2015 to 30 June 2017 in the role of 'accounting'.
67. The PER training record confirmed, in red text, that 19 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above.
68. In this role, the training record refers to two supervisors, Person A, who was authorised to approve her POs only, and a Person D, who was authorised to approve her experience / time claim only.
69. In relation to the POs, the PER training record records that Ms Yiran requested Person A to approve all nine POs either on 16 or 17 March 2020. The record suggested that Person A approved all nine POs on 17 March 2020.
70. The Supervisor details for Ms Yiran records that Person A was an IFAC qualified external supervisor hence why Person A only approved Ms Yiran's achievement of her POs and not the period of her employment in the firm. The Supervisor details also record that Person A was registered as supervisor on

16 March 2020, and it was therefore on the following day they apparently approved all nine POs.

71. Person D approved Ms Yiran's period of her employment at the firm on 17 March 2020.
72. The Supervisor details for Ms Yiran, as an employee of this firm, record that Person D was a 'Non IFAC qualified line manager' and hence why Person D only approved Ms Yiran's time / experience claim. The Supervisor details also record that Person D was registered as supervisor on 17 March 2020, being the same day Person D approved her experience / time.

COMPANY B

73. The PER training record records the second firm where Ms Yiran was employed was Company B ("Firm 2").
74. The PER training record suggested that she was employed by this company from 03 July 2017 in the role of 'accounting'. No end date has been recorded. This suggests she remained employed at least up to the date her time/ experience was approved on 17 March 2020.
75. As Allegation 1 only refers to the period 01 December 2015 to 30 June 2017, the Committee concluded that the only relevance of the employment with Firm 2 was to illustrate the delay in relation to the purported approval of Ms Yiran's POs whilst at Firm 1, and because it provides a full chronology of the PER record on which Ms Yiran relied in order to gain full membership.
76. The PER training record confirmed, in red text, that 32 months of relevant practical experience has been claimed, which relates to the period of employment referred to in the paragraph above, commencing on 03 July 2017.
77. Combined with her period of employment with the Firm 1 of 19 months, the total period of practical experience recorded is 51 months. There is reference to a

period of 68 months. This corresponds with the total period of claimed practical experience of 51 months plus a further period of 17 months to about August 2021 being the date the PER training record was downloaded by ACCA staff, the period having continued to run due to no end date recorded for this employer.

78. In this role the PER training record refers to a single supervisor, Person D, who is recorded as authorised to approve Ms Yiran's experience / time claim only. Such authorisation is provided by Person D on 17 March 2020. The Committee observed that Person D also approved Ms Yiran's time/experience in her previous role while employed by Company A, referred to above.
79. The Supervisor details for Ms Yiran, as an employee of this firm, record that Person D was a 'non IFAC qualified line manager'. This was the reason why Person D did not approve Ms Yiran's POs in her PER. The Supervisor details also record that Person D was registered as supervisor on 17 March 2020, being the same day Person D approved her experience / time.
80. Ms Yiran was not therefore supervised by an IFAC qualified accountant during her employment with this firm.
81. Nevertheless, the POs of Ms Yiran during this period were all approved by Person A. The Committee found that, despite having finished her appointment with Firm 1 in June 2017, it was not until either 16 or 17 March 2020 i.e. some 33 months later, that Ms Yiran submitted her POs for approval, and that those POs were approved by Person A the day after, or on the day, they were submitted i.e. 17 March 2020.

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

82. All PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER training record element of the ACCA qualification.

83. The PO statements within Ms Yiran's PER training record had been carefully analysed by ACCA and compared with the PO statements of all the other trainees who claimed to have been supervised by Person A.
84. Following that analysis, the Committee noted that it was accepted by ACCA that all of Ms Yiran's PO statements were unique. Consequently, in the absence of any other evidence, ACCA submitted that the PO statements were written by Ms Yiran.
85. However, as the Committee had found that Person A had failed to supervise Ms Yiran's practical experience, it must follow, and the Committee found, that the achievement of the Performance Objectives and the manner they have apparently been achieved, in accordance with the accompanying statements, had not been independently verified.

THE COMMITTEE'S DECISION IN RESPECT OF ALLEGATION 1

86. In the absence of any explanation from Ms Yiran, or any other evidence, the Committee was satisfied, on the balance of probabilities, that Ms Yiran knew that Person A had not acted as her PES during Ms Yiran's period of employment at Firm 1.
87. In addition, there was no evidence at all of any contact taking place between Ms Yiran and Person A throughout Ms Yiran's training between 01 December 2015 and 30 June 2017 as would be expected if Person A had been acting as her supervisor as shown on Ms Yiran's PER.
88. The Committee found that Person A did not provide the necessary supervision of Ms Yiran's work during any of the period that she worked at Firm 1. 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.

89. 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 Yiran and Person A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Ms Yiran when at Firm 1;
 - (b) Person A has stated that she did not act as PES to Ms Yiran;
 - (c) The Committee had found that Ms Yiran knew that Person A had not been acting as her PES during the relevant period.
90. On this basis, the Committee found the facts of allegation 1 proved.

ALLEGATION'S 2(a)

91. The Committee relied upon its findings of fact under allegations 1 above.
92. The Committee had found that Ms Yiran knew that, in the period from 01 December 2015 to 30 June 2017, 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.
93. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
94. Consequently, the Committee found allegations 2(a) proved.

ALLEGATION 2(b)

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

ALLEGATIONS 3(a), (b) AND (c)

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

ALLEGATION 4

97. On 01 September 2022, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Ms Yiran attached to which was a letter which clearly set out the complaint and requested that Ms Yiran respond to a number of questions by 15 September 2022.
98. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Ms Yiran of her obligation to cooperate with the investigation by responding to the questions by the deadline.
99. This email was sent to the email address Ms Yiran had registered with ACCA and which was the email address on the register on the day the email was sent. The Committee found, on the balance of probabilities, that the email was delivered successfully.
100. Ms Yiran failed to respond.
101. On 16 September 2022, ACCA sent another email to Ms Yiran and attached the letter sent on 01 September 2022. Ms Yiran was again reminded of her duty to cooperate and was given until 30 September 2022 to respond.
102. In relation to this first 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. The Committee found, on the balance of probabilities, that the email was delivered successfully.
103. Ms Yiran failed to respond.

104. On 03 October 2022, ACCA sent a further email to Ms Yiran, again attaching the letter sent with the original email of 01 September 2022, and again reminding her of her duty to cooperate. She was warned that, if she did not respond by 17 October 2022, her failure to cooperate may form a separate allegation against her.
105. In relation to this second reminder, an extract taken from ACCA's records on the day the above emails were sent again records that the email address used for these emails was the email address on ACCA's system on that day. The Committee found, on the balance of probabilities, that the email was delivered successfully.
106. Ms Yiran failed to respond.
107. The Committee noted that, via Microsoft Teams, attempts had been made to call many of the trainees who were being investigated but the telephone numbers have not been recognised. However, 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 Yiran referred to above include a telephone number. The message sent by ACCA's China office using this mobile number read as follows:
- IMPORTANT: On 01 September 2022 ACCA sent a password protected email with a letter attached to your ACCA registered email address. The response deadline is 15 September 2022. If you cannot open the letter, please immediately email complaintassessment@accaglobal.com providing your full name, ACCA ID and date of birth.*
108. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not all the messages were successfully delivered.

109. ACCA's China office had confirmed, and the Committee found, that the message was sent on 04 September 2022 and was successfully delivered to Ms Yiran's mobile number that day.
110. Ms Yiran failed to respond to ACCA's emails of 01 September 2022, 16 September 2022 and 03 October 2022. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(a), (b) and (c) proved.

ALLEGATION 5(a)

111. Taking account of its findings that Ms Yiran 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 Yiran, the Association, and the accountancy profession.
112. 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 Yiran had failed to cooperate with ACCA and to respond to correspondence.
113. The Committee had taken into consideration that the email of 01 September 2022 contained a substantial amount of information and a significant number of detailed questions which Ms Yiran was required to answer. The emails of 16 September 2022 and 03 October 2022 were designed to encourage Ms Yiran to provide the information requested in the first email to enable ACCA to continue with its investigation.
114. 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; to protect the public, and maintain its reputation, was seriously compromised.

115. The Committee found that the failure of Ms Yiran to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
116. The Committee found allegation 5(a) proved.

ALLEGATION 5(b)

117. 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

118. 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 Ms Terry, and to legal advice from the Legal Adviser, which it accepted.
119. 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.
120. 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.
121. The Committee considered whether any mitigating or aggravating factors featured in this case.
122. The Committee accepted that there were no previous findings against Ms Yiran. There was no evidence of any other mitigating factors in this case. The Committee had not heard from Ms Yiran nor had it received any references or testimonials.

123. As for aggravating features, on the basis of the Committee's findings, it had been established that Ms Yiran's behaviour had been dishonest and the steps Ms Yiran had taken involved a level of sophistication, planning and probable collusion with others, particularly in relation to the use of Person A's details as PES. Her actions were designed to deceive her regulator and had continued over a protracted period of time.
124. The Committee also noted that, in failing to engage with the process, Ms Yiran had shown neither insight nor remorse. The Committee was concerned that Ms Yiran's dishonest conduct was to enable her to derive a personal benefit.
125. There was also a risk that Ms Yiran 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.
126. When ACCA then corresponded with her in the course of its investigation, Ms Yiran failed over a period of time to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
127. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
128. 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.
129. Ms Yiran 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 had become a member when she may not have been competent to hold such a position. Therefore, this was

conduct on Ms Yiran's part which had 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.

130. In the Committee's judgement, Ms Yiran'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 to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
131. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Ms Yiran as a member of ACCA but could find none.
132. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Ms Yiran shall be excluded from membership of ACCA.

COSTS AND REASONS

133. The Committee had been provided with a detailed cost schedule (pages 1 to 2).
134. The Committee concluded that ACCA was entitled to be awarded costs against Ms Yiran, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £5,449.17. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
135. Ms Yiran had failed to provide the Committee with details of her means. Ms Yiran 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 Yiran was in a position to pay any amount of costs it was prepared to award.

136. The Committee noted that the amount of estimated time claimed in respect of today's hearing was greater than the time the hearing had actually taken.

137. In all the circumstances, the Committee exercised its discretion when determining the amount Ms Yiran should be expected to pay. Taking account of what had been said by Ms Terry, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,000.

EFFECTIVE DATE OF ORDER

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

139. In reaching its decision, the Committee took account of the fact that Ms Yiran 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 Yiran is continuing to hold herself out as a member of ACCA.

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

Mr Maurice Cohen
Chair
08 January 2024