



## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Miss Jing Long

**Heard on:** Wednesday, 06 and Thursday, 07  
March 2024

**Location:** Remote video hearing via MS Teams

**Committee:** Mr David Tyme (Chair)  
Ms Nimra Syeda (Accountant)  
Ms Rachel O'Connell (Lay)

**Legal Adviser:** Mr Charles Apthorp

**Persons present  
and Capacity:** Miss Jing Long (Member)  
Ms Junling Gao (Interpreter)  
Mr Adam Slack (ACCA Case Presenter)  
Miss Mary Okunowo (Hearings Officer)

**Summary:** Facts found proved, Allegation 1(a), (b) and 2(a), (b)  
(Dishonesty) and 4 (Misconduct).

**Outcome:** Exclusion from membership with immediate effect.

**Costs:** £2,500

#### SERVICE OF PAPERS

1. Miss Jing Long (“Miss Long”) attended the hearing by MS Teams and was assisted by an interpreter. Ms Long confirmed at outset of the hearing that her correct surname was Ms Long.
2. The Committee considered Service Bundle (1) with pages numbered 1-18 in order to determine whether the Notice of the Hearing (‘the Notice’) dated 07 February 2024 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (amended 2020) (‘the Regulations’).
3. The Notice had been sent to Miss Long’s registered address email and complied with the other requirements of the Regulations.
4. The Committee was satisfied that this was effective service under the Regulations.

## **ALLEGATIONS**

5. The Committee considered the allegations set out below:

Miss Jing Long at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 07 July 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:
  - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 01 August 2019 to 05 July 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 9: Evaluate investment and financing decisions
2. Miss Long's conduct in respect of the matters described in Allegation 1 above was:
    - a) In respect of Allegation 1a), dishonest, in that Miss Long 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 Ms Long 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 Miss Long 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 he 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 Long 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.

6. In considering the allegations, the Committee had regard to the following papers:
  - a. Disciplinary Committee report and bundle with page numbers 1-258,
  - b. Additional bundle with page numbers 1-19,
  - c. Service bundle with page numbers 1-38.

### **BRIEF BACKGROUND**

7. Miss Long registered as a student on 12 August 2008 and having completed all of her ACCA exams, was admitted as an affiliate on 03 August 2012.
8. Following completion of all ACCA's exams, an ACCA affiliate can apply for membership. Eligibility for membership is set out in the Membership Regulations 2014 (as amended) and includes gaining practical experience. Miss Long was admitted as a member on 09 July 2020.
9. The paragraphs below identify the key features of the evidence contained within the bundles considered by the Committee and presented by ACCA at the hearing.

### **ACCA MEMBERSHIP PERSON B'S STATEMENT**

10. In a statement dated 13 October 2022, Person B, Manager of ACCA's Professional Development Team, provided further details about ACCA's requirements and expectations for practical experience.
11. Person B stated that an individual seeking membership, also known as an ACCA trainee, must complete relevant practical experience consisting of:
  - a. Professional objectives (POs) – described as benchmarks of effective performance - including five essential POs and four technical POs, under the supervision of a qualified accountant, and
  - b. At least 36 months supervising practical experience in a relevant accounting and/or finance role.

12. Person B explained that, on completion of a PO, a trainee needed to submit a statement in their PER training record to describe the experience they have gained to meet the objective, including giving an example of a task, identifying the skills they gained to help them achieve the PO and reflecting on the learning. Person B stated that:
- a. Given each PO statement describes the trainee's individual experience, each statement within a PER training record should be unique and must not be copied from other trainees or from templates or precedents – these expectations are consistently referenced in ACCA's published training guides, including online in China;
  - b. Statements that are the same or significantly similar to those of any other trainees, would suggest:
    - i. The trainee had not met the objective in the way claimed or possibly at all,
    - ii. The practical experience claimed had not been supervised by a practical experience supervisor with knowledge of the trainee's work.
13. In respect of the trainee's practical experience supervisor, Person B stated that:
- a. The practical experience supervisor has the professional responsibility of supervising a trainee's work and deciding whether or not the trainee has met the required standard;
  - b. The practical experience supervisor means a qualified accountant who has worked closely with the trainee and knows their work;
  - c. A qualified accountant means an individual who is member of a:
    - i. Body recognised by law in the trainee's country or
    - ii. Member body of the International Federation of Accountants (IFAC),
  - d. A supervisor would not normally be expected to have more than two or three

trainees at any one time,

- e. A trainee can nominate an external supervisor (for example, if the trainee's line manager is not a qualified accountant). The external supervisor must have some connection with the trainee's firm – for example as an external accountant or auditor and cannot be a friend who happens to be a qualified accountant or an accountant who has no connection with the trainee's place of work and who has not liaised with the trainee's manager about the trainee's work,
- f. All practical experience supervisors provide evidence that they are a qualified accountant and registered with ACCA,
- g. Trainees must enter their practical experience supervisor's details using the MyExperience online recording tool. This act generates an invitation to their nominated supervisor to act as their supervisor.

#### **MISS LONG'S PER TRAINING RECORD**

- 14. On 09 August 2021, Miss Long submitted her Practical Experience Requirement (PER) training record. The record:
  - a. Specified that she had been employed by Company A between 01/05/2017 – 31/07/2019,
  - b. Claimed 27 months of relevant practical experience,
  - c. Specified she had been employed by the Company B from 01/08/2019 to present.
  - d. Claimed 27 months of relevant experience.
  - e. Referred to three supervisors, including Person A who approved objectives.
- 15. The training record showed that Miss Long requested Person A to approve nine POs on 05 June 2020 and that Person A apparently approved nine POs on that day, including the three which are the subject of Allegation 1 (b).

## **INVESTIGATION - GENERAL**

16. During 2021, ACCA's Professional Development team became aware that between 16 December 2019 and 29 January 2021 one hundred ACCA trainees completed their PER training record claiming that their POs had been approved by Person A as an external supervisor (in all but one case). Although all these trainees had different periods of training and some periods overlapped, it appeared that Person A has supervised very significant numbers of ACCA trainees about the same time.
17. In a statement dated 18 October 2022 Person A stated as follows:
  - a. They recalled supervising a single ACCA trainee to the limited extent of approving one of the nine POs – this trainee was not one of the 100 trainees identified within the bundle.
  - b. They had never had an email address containing the word '[PRIVATE]' which was the address registered by the individual purported to supervise Miss Long and the other trainees.
18. An individual purporting to be Person A registered as each trainee's supervisor on the basis of Person A being a member of the Chinese Institute of Certified Public Accountants (CICPA) – an IFAC registered body.
19. In a supplementary statement dated 12 September 2023, Person A stated that the CICIPA registration card registered for the 100 trainees was their card, but they had not provided it to ACCA. Person A explained that they had passed it to the single ACCA trainee they had supervised (as mentioned above).

## **INVESTIGATION – MS LONG**

20. As part of its investigation, ACCA conducted an analysis of a spreadsheet comparing the PO statements for each of the trainees who purported to be supervised by Person A. This analysis was undertaken to determine whether any PO statements by one trainee were identical or significantly similar to the statements by other trainees and, if so, which PO statement was the 'first in time'. The reason for identifying those that were 'first in time' was because this

statement may be original and written by the trainee based on their actual experience, subject to evidence to the contrary.

21. In relation to Miss Long, the analysis revealed:
  - a. Six of her PO statements were first in time;
  - b. Three of her PO statements were identical or significantly similar to the POs contained in the PER's of many other ACCA trainees who claimed to have been supervised by Person A.
22. A table of the PO statements and a comparison of Miss Long's statements was made and showed that in respect of PO1 it was significantly similar to two other PC statements by other trainees and PO2 and PO9 were significantly similar to one other.

### **ACCA SUBMISSIONS**

23. ACCA submitted that it is apparent from Miss Long's responses that she was not supervised during her training in accordance with ACCA's requirements or at all by Person A given her 26 September response to ACCA that '*Person C helped me prepare materials, asked for my account password, and applied for membership*' to Person A / unnamed third party on the internet, this suggests Person A / unnamed third party, accessed Miss Long's ACCA online account and simply uploaded the PO statements to her PER and then approved them.
24. In order to achieve membership, ACCA submitted that Miss Long claimed to have been supervised by Person A in her PER, which she knew was untrue, and claimed to have achieved the PO's referred to in the allegations with the use of supporting statements which she knew had not been written by her. She therefore knew she had not achieved the POs as described in these statements or at all.
25. ACCA therefore submitted this conduct in either or both respects would be regarded as dishonest by the standards of ordinary decent people, as per Allegation 2(a) and 2(b).
26. It was also submitted that if the conduct of Miss Long is not found to be dishonest, it will be submitted, that the conduct in the alternative fails to demonstrate Integrity.



27. ACCA submitted that Miss Long's conduct described above is an attempt to subvert ACCA's Practical Experience Requirement process and undermines public confidence in ACCA's membership qualification process. The above conduct also brings the Association and accountancy profession into disrepute.
28. ACCA submitted that if dishonesty, a lack of integrity or recklessness is found against Miss Long, this will amount to misconduct.

### **MS LONG'S WRITTEN RESPONSE**

29. On 01 September 2022, Miss Long was emailed by ACCA notifying her of the matter and including a covering letter setting out in detail the matters being investigated. Attached were the PER Logbook, details of her supervisors and the PO tables.
30. The initial responses from Miss Long were automated responses, however in an email dated 26 September 2022, she responded to the letter from ACCA emailed to her on the 01 September 2022 which set out the investigation. She stated in response:

*'... One day, I searched online for the information about applying for ACCA members. Suddenly, an advertisement popped up saying that they can help me apply ACCA member. I added this person's WeChat, called Person C. Considering that I had passed all the exams and had many years of work experience at that time, I thought it is certainly no problem for me to become a member. Of course, it was all my negligence and I didn't read the Guidance. The next thing is that Person C helped me prepare materials, asked for my account password, and applied for membership. The first time I read the Guidance was last week when I read your email. Only then did I find that my ignorance had caused me serious mistakes and consequences.*

*I cannot provide any information about Person A. Person C helped me prepare materials, asked for my account password, and applied for membership.*

*The webchat account of the people who instructed me to apply the ACCA member has been cancelled. I cannot get any evidence now.*

*I genuinely apologise that I did not go through the guidance when I applied the membership. I just believed Person C as they said that they can prepare all the materials.*

*I deeply regret what I did. I accept that I was not supervised by Person A in accordance with the guidance. I was not intentional.'*

31. In a Case Management form undated but emailed on the 07 March 2023, Miss Long in response to the allegations stated:

*' I admit I was reckless in that I paid no or insufficient regard to ACCA's requirements.'*

#### **MISS LONG'S ORAL SUBMISSIONS**

32. Miss Long submitted to the Committee that she had passed ACCA exams but did not apply for membership as the application process was time consuming and complex. She had acquired information from other friends and they had each other's contacts. When searching online Miss Long responded to a 'pop up ad' to a 'WeChat site' that provided assistance in applications for ACCA membership. Miss Long had supplied her personal information to 'Person C' who completed and submitted the application on her behalf without her checking or approving it. The WeChat account has since been cancelled and 'Person C' has since disappeared.
33. Miss Long also stated that, notwithstanding the third party's submission, she believed she had met the performance objectives and had a supervisor. She also submitted that she had only ever accessed ACCA's website to log on and pay her annual membership. Miss Long said that she had "*no clue what was up loaded*" to ACCA website regarding her application for membership.
34. In response to Committee questions, she stated that she had paid for 'Person C's' service but had taken no steps to establish their credentials. She was asked if she had considered ACCA's guidance or the practical experience requirement prior to making the submission and responded that she did not pay any attention to those requirements.

35. Miss Long was asked what negligence she had admitted in her response to ACCA and she stated that she was referring to her failure to consider ACCA's relevant guidance to the application process.
36. Miss Long was asked whether when she started, was she aware of the three year professional experience obligation and the requirement to have a supervisor to complete the nine professional objectives. In response she said "*I roughly know something about it*" requiring a supervisor within the company and she was aware of the requirement having heard from other members. Miss Long also confirmed that she had not been on the ACCA website.
37. Miss Long stated that she was a member of a group where there were twenty members and her supervisor was one of the group. She sought assistance from them when she had difficulties.
38. In respect of her contact with 'Person C' she stated that she was unaware of what they had filled in on the application before it was submitted to ACCA on her behalf.
39. Miss Long was asked whether she thought it was wrong for third party to submit an application to a professional body on her behalf. In response she stated that, "*at that time I felt it was OK*" and referred to the fact she had previously applied for a UK University and on that occasion the application was completed by an agency.
40. Miss Long was asked how she paid for the service from 'Person C' and responded that she paid online by a commercial channel once she had received the certificate of membership.
41. The Committee received and accepted the advice of the Legal Advisor.

## **DECISION ON FACTS**

### **Allegation 1**

The Committee found allegation 1 (a) and (b) proved.

42. Prior to the hearing, the Committee had reviewed the extensive written evidence set out in its committee bundles. For the reasons set out below, the Committee considered the statements submitted on behalf of ACCA were credible and reliable and it was satisfied that significant weight could be attached to them. Further, the Committee considered that it was fair and reasonable to draw inferences from all the available the evidence in support of ACCA's case.
43. The Committee reached the following conclusions in respect of Allegation 1 (a).
  - a. Person A had not supervised Miss Long as purported in the PER training record. Person A had provided a clear statement to this effect and maintained this position in a number of other statements, including one specifically relating to Miss Long's case.
  - b. The Committee accepted Miss Long's admission that she was not supervised during her training by Person A.
44. The Committee reached the following conclusions in respect of Allegation 1(b).
  - a. The Committee noted Miss Long's response dated 26 September where she stated that '*Person C helped me prepare materials, asked for my account password, and applied for membership*'. It also noted Miss Long's submission that 'Person C' had completed and submitted her application for membership without her seeing it.
  - b. The Committee accepted ACCA submission that a third party had accessed Miss Long's online account and uploaded the PO statements to her PER and then inserted the name of Person A as having approved the achievement of the relevant POs in Miss Long's PER.
  - c. The statements of practical experience related to PO 1, 2 and 9 were not unique to Miss Long. The Committee was satisfied that these statements were as submitted by ACCA's Case Presenter either identical or strikingly similar to statements submitted by other ACCA affiliates with only minor differences, which made it more likely than not that Miss Long had not genuinely gained the experience set out in those statements.

- d. There had been considerable material readily available made available by ACCA, in both English and Mandarin, in China to identify the requirements for practical experience, which the Committee has reviewed. It considered that as Miss Long had been familiar with the expectations from the start of her practical experience, it was improbable that she would not have understood that a supervisor had to supervise her work and that her statements needed to be in her own words and reflect her genuine experience. Further the Committee noted in this regard Miss Long would have completed the Ethics module as part of her ACCA qualification.

## **Allegation 2**

45. The Committee found allegations 2(a) and 2(b) proved.
46. It applied the two-stage test set out in *Ivey* to determine whether Miss Long was dishonest.
47. The Committee first sought to ascertain the actual state of Miss Long's knowledge or belief as to the facts. The Committee considered that the material published by ACCA was to ensure that, as individuals transitioned from students to ACCA membership, they were fully aware of the process for the PER and of ACCA's requirements for the practical experience. In all the circumstances the Committee concluded Miss Long was aware that it was an ACCA requirement that a 'Supervisor' had to supervise her practical experience and that the three statements provided in support of the POs should be in her own words and reflect her genuine experience. The Committee also considered that Miss Long was aware that the information submitted to ACCA on her behalf by 'Person C' would be false and would not genuinely relate to the practical experience she had gained.
48. In addition, the Committee concluded that Miss Long at the date of submission of the application would have known that a third party should not complete the application to her professional body on her behalf and she was aware that:
- The application needed to be completed in her own words;

- She was paying a third party to write false statements on her behalf which did not relate to her own practical experience;
  - Three years of supervised practical experience was required before membership and that had to be supervised by a member of IFAC.
49. The Committee considered it was plain that the ordinary person would regard Miss Long's conduct as dishonest: she instructed and paid for a third party to submit an untrue formal training record to her regulator on her behalf for the purpose of gaining membership.
50. Having found allegations 2(a) and 2(b) proved, the Committee did not go on to consider allegation 2(c) as it was pleaded in the alternative.

### **Allegation 3**

51. The Committee did not consider allegation 3 as this was pleaded in the alternative.

### **Allegation 4**

52. The Committee found allegation 4 proved in respect of the facts found proved at allegations 1(a), (b) and 2(a) and (b).
53. The Committee considered ACCA bye-law 8(a)(i). It regarded that honesty was a fundamental tenet of professionalism and Miss Long had been dishonest. The dishonest conduct fell far short of the standards expected of a member of the accountancy profession. It could not be regarded as anything other than entirely unacceptable behaviour which brought the profession into serious disrepute and, in the Committee's view, constituted serious misconduct.

### **SANCTION AND REASONS**

54. The Committee had regard to the Guidance for Disciplinary Sanctions ('the Guidance').
55. The Committee considered that the only element of mitigation was that Miss Long

had no previous disciplinary history. The Committee considered that an aggravating factor was Miss Long's limited insight into the seriousness of the misconduct.

56. The Committee also regarded Miss Long's misconduct and, in particular, her related dishonesty as extremely serious. The submission of the application for membership by a third party served to undermine the integrity of ACCA's qualification by the falsification of the practical experience record ("PER") and sought to bypass the eligibility requirements set out in the membership process. Such behaviour could have detrimentally impacted on the public's confidence in the integrity and credibility of ACCA's membership and the public's trust in its members.
57. The Committee considered that it would be wholly insufficient to impose no order or to conclude this matter with an admonishment, a reprimand, or a severe reprimand. None of these orders would provide the necessary restrictions on practice needed to protect the public interest in this matter. The Committee recognised that paragraph E2 of the Guidance for Disciplinary Sanctions stated 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 Committee considered that none of these sanctions would properly recognise the seriousness of Miss Long's deliberate and dishonest actions, nor would they be sufficient to reflect the damage to public confidence.
58. Miss Long had sought to mislead ACCA by the submission of false records by a third party on her behalf. This was pre-meditated conduct with the intention of gaining personal benefit. The Committee concluded that this behaviour was fundamentally incompatible with being a member of ACCA and undermined public confidence in ACCA.
59. The Committee considered whether there was any exceptional or remarkable mitigation which could be taken into account as a reason not to exclude Miss Long as a member but concluded that there was none present.
60. The Committee, therefore, ordered that Miss Long's name should be removed from the ACCA membership register. This order shall come into effect immediately.

## **COSTS AND REASONS**

61. The Committee had regard to the Guidance on Cost Orders.
62. ACCA claimed costs in the sum of £9,461.25 as set out in a schedule of costs. The Committee considered that this sum was reasonable and had been reasonably incurred but took into account the ACCA submission that the hearing had taken less than the 10 hours estimated. Therefore, it considered that the claim for costs should be reduced by £563 to reflect that the hearing had concluded in less time than had been allocated in the schedule of costs. The schedule of costs would therefore be reduced to £8,898.25.
63. The Committee recognised that it needed to consider the principle that the majority of those paying ACCA's fees should not be required to subsidise the minority who, through their own misconduct, have found themselves subject to disciplinary proceedings. It reviewed the evidence regarding Miss Long's financial circumstances in order to determine whether any further reduction for costs should be made to reflect Miss Long's ability to pay an order for costs awarded to ACCA.
64. The Committee considered that the information provided by Miss Long demonstrated that she has a monthly income and savings. The Committee concluded that Miss Long had the financial means to meet an order for costs.
65. Balancing all the considerations, the Committee considered that it would be appropriate to make an order for costs and that it was reasonable and proportionate to impose a cost order in the sum of £2,500.

**Mr David Tyme**  
**Chair**  
**07 March 2024**