

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Qince Wang

Heard on: Tuesday, 17 September 2024

Location: Remotely via Microsoft Teams

Committee: HH Suzan Matthews KC (Chair)
Mr Ryan Moore (Accountant)
Mr Andrew Skelton (Lay)

Legal Adviser: Ms Melissa Coutino

Persons Present: Mr Richard Ive (Case Presenter)
Ms Anna Packowska (Hearings Officer)
Mr Quince Wang (Student)
Mr Yali Quan (Interpreter)

Summary: Removal from the student register with immediate effect

Costs: In the sum of £6,479

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Introduction

1. The Disciplinary Committee (“the Committee”) convened to hear the allegation of misconduct or liability to disciplinary action against Mr Wang. The hearing was conducted remotely via Microsoft Teams. Mr Richard Ive presented the case on behalf of ACCA, Mr Wang attended but was unrepresented.

Allegation 1

(a) During a Financial Reporting examination held on 8 June 2023, Mr Qince Wang an ACCA student was in possession of unauthorised materials comprising handwritten notes, contrary to Examination Regulation 4:

(b) Mr Qince Wang’s conduct in respect of 1(a) was:

(i) Dishonest, in that Mr Qince Wang intended to use the unauthorised materials to gain an unfair advantage in the exam; in the alternative

(ii) failed to demonstrate integrity.

(c) By reason of his conduct, Mr Qince Wang is:

(i) Guilty of misconduct pursuant to bye-law 8(a)(i); or

(ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1(a) above

Background

2. Mr Ive on behalf of ACCA, set out the background to the case. He said that Mr Wang first registered as an ACCA student on 3 November 2021. He has had no previous attempts at the Financial Reporting (FR) exam. He has taken six exams between September 2022 and March 2024 and passed five of them.

3. Mr Wang attended Place 1 on 8 June 2023 in order to sit the Financial Reporting examination. The exam commenced at 13:30pm and was due to last for 3 hours 20 minutes.
4. All candidates for ACCA examinations are made aware of the Examination Regulations as follows:
 - Prior to an examination, all candidates receive an attendance docket which contains ACCA guidelines and Regulations.
5. In a SCRS1B form, completed on the day of the exam by the invigilator Person 1, the invigilator states *"White small pages sized like pocket"* were found in Mr Wang's possession at *"about 16:35..under the keyboard."*
6. When asked whether the unauthorised material was believed to have been used, Person 1 asserts, *"Yes. Before the exam started, invigilator Person 1 has checked every computer (including mouse and keyboard) under the vision of supervisor Person 2, everything was ok. But after the exam, invigilator Person 1 found 2 pieces of small paper underneath cdd's (seat) keyboard (sic)."*
7. Person 1 explains that she was alerted to the student with the unauthorised materials, asserting, *"When I did check in before the exam, I asked every cdd if he/ she has something in the pocket."*
8. Person 1 asserts that the student *"kept saying "please wait" as if he was looking for something."*
9. Person 1 also states, *"When the 3-hour part exam ended, I started to collect green paper and checked the computer. When I went to the cdd's seat no.3 he kept saying "please wait" as if he lost something. I was confused. Then I found the small white paper under his keyboard. But he refused to admit this belongs to him (sic)."*

10. The SCRS1B form has been signed and dated by the invigilator, Person 1. A tick is placed in the box asserting that the facts as specified are a true reflection of the incident.
11. A further SCRS1B form was completed on the day of the exam by the Supervisor Person 2. The Supervisor states that the student was in possession of unauthorised materials comprising of *“two white small pieces of paper.”*
12. Person 2 further confirms that the unauthorised material found at *“about 16.32.... **under the keyboard.**”*
13. When asked whether the unauthorised material was believed to have been used, Person 2 asserts, *“Yes. Invigilator checked the desk and pad of mouse and keyboard carefully before check in cdds. The two pieces of paper are full of equations (sic).”*
14. Person 2 explains that she was alerted to the student with the unauthorised materials, asserting, *“Invigilator asked every cdds whether they have something in their pocket. When check in, cdds all answered no (sic).”*
15. Person 2 asserts that the student *“kept saying “please wait” before invigilator check his desk at the end of test and he also admit these two pieces of paper are his but he said they were wrote during the exam (sic).”*
16. Person 2 also confirmed *“Inviiglator Person 1 found his paper. Please refer to her report. Before 13:30 cdd reported that there is a dialogue box on his screen. Supervisor came to his seat and asked him whether he touched the keyboard or mouse. He said he touched keyboard accidentally. Supervisor helped him to log on (sic).”*

17. Person 2 concludes by stating, *"I took the photo of the unauthorised materials and asked him to stay.... I told him it is the unauthorised materials and he can't have it... At last, he said these two small pieces of paper are his."*
18. The SCRS1B form has been signed and dated by the invigilator, Person 2 and a tick is placed in the box asserting that the facts as specified are a true reflection of the incident.
19. On the day of the Financial Reporting examination, Mr Wang completed a SCRS2B form in relation to the incident and the unauthorised materials denying that he was in possession of unauthorised materials, stating *"No, I take the two vacant paper into the exam room, and in the exam, I write the ratio on my paper."*
20. Mr Wang continues by asserting, *"the paper is vacant before I enter the exam room."*
21. When asked whether he accepts the unauthorised materials are relevant to the syllabus being examined, Mr Wang states, *"No, because it is write by myself (sic)."*
22. When asked the purpose for which he had the unauthorised materials in his possession, Mr Wang asserts, *"No I don't have the purpose. That because the draft paper is only to calculate, I write the ratio on my paper to see clearly (sic)."*
23. When asked whether he used the unauthorised materials that were found in his possession, Mr Wang states, *"No because it is write by myself (sic)."*
24. When asked whether he attempted to use the unauthorised materials that were found in his possession, Mr Wang states, *"No because it's own my write(sic)."*

25. When asked whether he intended to use the unauthorised materials, Mr Wang has confirmed, *“No, because it’s my own writing paper.”*
26. When asked whether he intended to gain an unfair advantage from the unauthorised materials, Mr Wang has stated, *“No, I just want to see ratio clearly.”*
27. Mr Wang has signed the form confirming that the facts as specified are a true reflection of the incident.
28. In the Examiner’s irregular script report, the examiner confirms that the material is relevant to the syllabus and relevant to the examination. In response to whether the notes had been used, the Examiner has stated, *“Many of the numbers on the notes do not relate to these questions. This could mean they were brought in from other students but may mean they were used to work out answers for section B questions during the exam. The list of ratios is unquestionably useful in the ratio question, where the student has scored 5/5. There is no way the student has chosen to write out all of those ratio formulas during the exam, this is clearly a pre-prepared list as many of these ratios are not in the question that the candidate has.”*
29. The report has been signed and dated 21 June 2023 by the examiner.
30. Photocopies of the unauthorised materials were made available to the Committee
31. On 31 October 2023, ACCA’s Investigation Department, via the Investigations Officer, wrote to Mr Wang to advise him of the complaint which had been received and requested his comments in this regard.
32. Mr Wang provided a response on 2 November 2023, asserting,

"I am writing to address the allegations against me regarding the possession and use of unauthorized materials during the FR examination on June 8, 2023. I respectfully request that the following responses be taken into consideration with regard to the specific questions raised:

1. Unauthorized Materials Possession: I must clarify that I did not possess any unauthorized materials during the examination. The notes in question were integral to my draft calculations and were utilized in accordance with the exam's permissible materials.

2. Intention to Use Unauthorized Materials: It was never my intention to use unauthorized materials. The draft papers were solely for the purpose of organizing my thoughts and managing my time during the examination.

3. Use of Unauthorized Materials: At no point did I employ unauthorized materials during the examination. The draft was used to assist me in navigating the complexities of the exam questions.

4. Ownership of Enclosed Notes: The notes enclosed are indeed my own.

5. Notes Under the Keyboard: Any notes found under the keyboard were part of my examination strategy to refer to calculations and concepts efficiently and were not intended for any dishonest purpose.

6. Additional Comments: I wish to emphasize that my academic record with ACCA to date has been exemplary. I have passed my seventh examination, and not once have I been implicated in any dishonest conduct. The allegations at hand are deeply distressing, as they undermine my long-standing commitment to integrity and the substantial effort I have invested in my ACCA qualifications.

In conclusion, I humbly request that the committee re-examines the evidence in the context of my consistent academic history and the explanations provided herein. I seek the withdrawal of the lawsuit and the release of my examination results as per the standard procedures."

33. Mr Wang provided a further response on this same day stating,

"In response to Question 4, I can confirm that the notes were written during the exam. They were drafted as part of my calculation process, which is a strategy

I have found effective in managing complex problems under the constraints of the examination setting.

Regarding Question 5, pertaining to the notes labeled 'Page 1,' 'Page 2,' and 'Page 3,' I clarify that the notes found under the keyboard correspond to those on 'Page 1.' These notes were split from the main draft paper to facilitate quick references during the examination. This method of dividing the draft paper allows me to organize my thoughts systematically and reference my calculations more efficiently.

As for the other pages, the notes were also written during the examination, following the same strategy of compartmentalizing information for ease of access. This approach is one I have consistently employed as a means of maintaining clarity and precision during timed assessments.

I would also like to confirm that all paper used during the exam was provided by the exam staff. I did not bring any paper into the exam hall; all scratch paper was obtained as per the exam regulations, which allow for draft calculations and notes to be made during the exam period.

I hope this letter serves to clarify the situation and demonstrates my adherence to the examination rules and regulations. I am committed to maintaining the highest standards of integrity and am available to provide any further information required (sic)."

34. On 1 November 2023, the Investigations Officer wrote to the Exam Centre for further clarity pertaining to the incident and on 2 November 2023, the Exam Centre provides a response to the queries, asserting:

"Students are not permitted to bring their own scratch paper into the test room, all the scratch papers are prepared by BC, the colors of the scratch papers were blue, yellow and green, no white scratch papers. Test takers were told by the supervisor in the waiting room repeatedly that they are only allowed to bring their ID card, docket, pen and normal calculator into the test room, others are not allowed to bring into the test room. when the test takers enter into the test

room, invigilators asked them whether they have unauthorized materials or not and checked their personal belongs at the entrance door.

I think the possibility is very low. Invigilators patrolled actively during the test, the test taker needs a lot of time to write down the equations, the color of his paper is very different from the scratch paper, if he wrote during the test, it would be noticed by the invigilator.

The keyboards in the test room were double checked by invigilators. when the invigilator checked the keyboard for the second time, supervisor witnessed the whole process. So we are very sure that there is nothing under the keyboard before the student began his exam.

Two pieces of paper with the neat writing formula (the above one) is found under his keyboard.

I am not sure whether he has collusion or not. I need to clarify when I filled in this form, I misunderstand the word "Collusion", I thought it is "collision". At first, the test taker didn't admit that these two small pieces of paper belong to him, he said paper were there before he began his exam, until supervisor and invigilator said we have checked the keyboard before test takers enter the room, he changed his words, he said that these two pieces of paper were brought into the test room by him."

35. Further queries were put to the Exam Centre on 2 November 2023 and a response was received on this same day, in which the Exam Centre confirmed,

"Page 1 notes" were found under the keyboard.

Page 2 notes" and "Page 3 notes" are the front and back sides of his scratch paper. The scratch paper is blank when invigilator distributed it to him immediately after the exam began. When it was distributed, the test taker was asked to write down his name, seat No. and ACCA no. (You can see at the top of "page 2 notes). This scratch paper was written by test taker during the test.

one Scratch paper is distributed by invigilator immediately after the exam began. The scratch paper is blank, only having invigilator's initial on it."

36. Mr Wang accepts that the papers belong to him, but the question arises as to whether they were unauthorised.

Relevant Bye-laws and Regulations

37. The following bye-laws and regulations are relevant to this case.

Section 1.01 Bye-law 1

Regulation means any regulation, code of conduct or standing order made, adopted or approved by Council in accordance with these bye-laws.

Section 1.02 Bye-law 3 Students

The Council shall from time to time prescribe or provide for in regulations:

...

(d) the examinations of the Association and all matters related thereto...

Section 1.03 Bye-law 8(a)

A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:

(i) he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;

(iii) he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound...

- (c) *For the purposes of bye-law 8(a), misconduct included (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.*
- (d) *For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:*
- (i) *whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;*
 - (ii) *whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;*
 - (iii) *the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.*

Examination Regulation 4

You are not permitted during the exam to possess (whether at your desk or on or about your person), use or attempt to use any notes, books or other written materials (whether in electronic form or otherwise) except those expressly permitted within the Exam Guidelines. These are known as 'unauthorised materials'.

Examination Regulation 6

(a) If you breach exam regulation 4 and the 'unauthorised materials' are relevant to the syllabus being examined; it will be assumed that you intended to use them to gain an unfair advantage in the exam. In any subsequent

disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised materials' to gain an unfair advantage in the exam.

Mr Wang's oral evidence

38. Mr Wang said that he brought two pieces of blank paper into the exam room. These pieces of paper had no writing on them. The 8 June 2021 was a calculation exam, and he took the trouble to first write out neatly all the possible equations. He had used this approach in his mock exam. He said to the invigilator to "please wait" because one item fell under the keyboard as he was trying to collect them together.
39. In cross-examination, Mr Wang admitted that he took into the exam two white pieces of paper. He acknowledged that these were in his possession at the start of the exam. He said he now knew he shouldn't have had any paper on him, but he emphasized that these were blank sheets. He said that before the exam, he only knew that he should not bring electronic devices with him and did not accept that he knew that even bringing in blank pages were unauthorised.
40. Mr Wang acknowledged that scratch coloured paper was provided for any calculations to be carried out. However, he said that he preferred to put equations on a separate piece of paper for ease of reference for his calculations. He accepted that there were two pieces of pocket-sized pieces of paper, shown in a white and black photocopy, reflecting black writing on white paper. Mr Wang denied that these had been prepared in advance of the exam. He accepted that he was also provided with coloured scratch paper.
41. It was put to Mr Wang that the reason that the equations are written more neatly is best explained by the fact that he had time to prepare these in advance. He disagreed and said it was important to be neat in writing out equations for ease of reference. He was asked why he said "please wait" when an invigilator wanted to check under his keyboard, and it was suggested that this was because he did not want the invigilator to find the unauthorised papers. He denied this and said that he had dropped something and wanted to retrieve it.

42. It was put to him that the invigilator found the two pieces of white paper under his keyboard, and he agreed with this. He agreed that they had been placed here by him. He said that the table was small and there was little space for more than a keyboard and mouse. He said that if he had wanted to hide them he would have put them in his pocket. It was put to him that hiding under a keyboard was an easier thing to do without drawing attention to himself; he disagreed because it required him to lift up the keyboard which would be noticed by the invigilator. He disagreed that putting his hand into his pocket would be more difficult, in circumstances where the notes themselves were pocket-sized.
43. He was asked about conflicting explanations, indicating that he had said that he had written down equations to reflect on his performance **post-exam** but on another occasion had indicated this **during** his time in the exam room. He said that on 6 July 2022, he provided this explanation for AFR without concentration but knew that this exam came onto the EAFR.
44. He said that he wrote the information while in the examination room, recognising that FR is closely related to PFR. He accepted that he had indicated that he had created the neat list in advance of starting the exam or post completion of it, but clarified that he may have been imprecise but that all versions of events relied on being within the exam room.
45. It was put to Mr Wang that he knew he was being dishonest when he snuck two pieces of white paper into the exam. He rejected this. He denied that he sought to effect an unfair advantage over other students by taking the two pieces of paper into the exam. He rejected the proposition that the pieces of paper were pre-populated with equations or that he had sought to hide the pieces of paper by placing them under his keyboard. He said there would have been more sophisticated forms of subterfuge and knew from other exams that the invigilators check under the keyboards at the end of the exam. Mr Wang denied having failed to demonstrate integrity by how he had acted.
46. He responded to a Committee question asking where other papers were by indicating that his scratch paper was found on top of his keyboard.

ACCA Submissions

47. Mr Ive, on behalf of ACCA, having taken the Committee through the evidence and cross-examined Mr Wang, submitted that the evidence before the Committee can satisfy it that Mr Wang had unauthorised material with him for use to gain an unfair advantage in his exam. He submitted that the burden of proof had been discharged.
48. Mr Ive submitted that the regulatory concerns of ACCA concern Mr Wang breaching examination regulations, and behaving dishonestly, and/or indicating a lack of integrity. He submitted that Mr Wang had provided an implausible explanation in creating the notes post his entry into the exam room.
49. Mr Ive highlighted that given that Mr Wang's notes were on white paper, while the scratch paper provided by the invigilator legitimately were on yellow, blue and green paper, this is evidence that supports ACCA case that Mr Wang was hiding his pre-written notes from the invigilators and using them in his exam. He submitted that the fact the white papers were under the keyboard is consistent with them being hidden.
50. Mr Ive submitted that the invigilators have indicated that in response to Mr Wang's contention that he wrote the notes after entering the exam room, the "possibility of this is very low" given that it would have been observed by the invigilators. Mr Ive also highlighted that Mr Wang had provided different versions of events, first indicating that the notes were created by him post his exam for reflection for future exam, and later that the notes were created during his exam for reference and calculation. Mr Ive also identified that the equations and the calculations are written in different scripts, with the equations being far neater, supporting pre-preparation.
51. Mr Ive submitted that Mr Wang had accepted that the white pocket-sized pieces of paper were brought into the exam room by him. Mr Ive said this is sufficient for the material to be unauthorised. However, ACCA position is that these were pre-populated with the relevant equations as evidenced by the neater handwriting and that Mr Wang's efforts to hide these from the invigilator

indicates that Mr Wang knew that this material was unauthorised, and was acting dishonestly, or alternatively, without integrity, in attempting to effect an unfair advantage.

52. Finally, Mr Ive reminded the Committee of Exam Regulation 6 which indicates that once unauthorised materials are discovered, it will be presupposed that the student intended to obtain an unfair advantage unless they can persuade the Committee otherwise. He submitted that no credible explanations have been provided by Mr Wang.

Mr Wang's Submissions

53. Mr Wang indicated that he was respectful and held in high regard ACCA examination process and the rigour exercised in its execution. He said that as a matter of logic, the alleged behaviour is risky, and would be easily discovered, with serious consequences for his career. He said that he would not take this risk given his previous and consequent solid academic background.
54. He submitted that he made notes to help organise his thinking. He was not cheating. Mr Wang said that the neat writing was for him to set out the relevant equations, rather than do the calculations themselves. The less neat writing reflects his calculations.
55. Mr Wang said his six other exams have been passed. He said the exams before the one to which the allegations relate resulted in very high grades. He studies hard and did these online. He said the allegations have damaged his previous efforts and achievements. He said in 2024 he passed two more exams. He said he has passed eight accountancy exams in total. He said he cannot progress until this matter is resolved. All first nine examinations must be passed under ACCA regulations for Stage 1, before progressing to Stage 2 exams. This has seriously impacted his career, causing him surprise and depression.
56. He said he is passionate about accountancy and would like his explanations to be considered sincerely. He said that he believes that these allegations arise

out of a misunderstanding. He concluded this stage to indicate that a career in accountancy is a goal he has devoted many years to and is keen to pursue.

57. Ultimately:

- He indicated that his statements have not been contradictory. His first email about post-exam reflection for future exams, and his second email referenced his use of the equations within the exam for assistance with his calculations;
- He said that there had been no training provided about what could be taken into the exam. The only clear explanation was that electronic devices cannot be taken into the exam;
- He said that he was not very familiar with the laws that operated in the UK and what the Exam Regulations requirements for ACCA set out.

DECISIONS AND REASONS

Findings of Fact

58. In reaching its decisions with regard to the allegation above the Committee had considered the papers before it, which includes a Report of Disciplinary Allegations and Evidence Bundle. It took into account of Mr Wang's evidence and submissions of by both parties. It accepted the legal advice it has received.

59. The Committee had careful regard to the evidence before it. It first considered the following:

- That he took two sheets of paper into the exam, by his own admission;
- That by the end of the exam they had equations on them;
- The reasons for the notes are multiple: help within the exam and reflection for the future;
- There was an initial denial that the notes belonged to him;

- Some elements of the equations noted made do not relate to the questions he was faced with, suggesting that he took in material speculatively on financial ratios;
- The size of paper was small;
- There were crossings out and mistakes on scratch paper but not on two pocket sized sheets;
- The two pieces of paper were under the keyboard while scratch paper was on top of the keyboard.

60. It did set this evidence against the following points:

- That Mr Wang is of good character;
- That Mr Wang could have undertaken a knowledge deposit at the start of his exam on the pocket-sized pieces of paper;
- That Mr Wang had a good academic record without the need to cheat;
- That there was no sophisticated disposal of the notes in circumstances where Mr Wang could have anticipated his keyboard would have been checked, having done other exams.

61. The Committee considered each particular of the Allegation in turn.

1(a) During a Financial Reporting examination held on 8 June 2023, Mr Qince Wang an ACCA student was in possession of unauthorised materials comprising handwritten notes, contrary to Examination Regulation 4:

62. The Committee found that Mr Wang had two white pieces of paper that were brought into the exam room, which is accepted. It decided that it was more likely than not that these pieces of paper were pre-populated with equation formulae and accordingly that this was unauthorised material. In reaching this decision, the Committee took into account that Mr Wang himself accepts that the two pieces of paper are his. He said that he had taken two pieces of paper into the exam room.

63. The Committee took into account the denial of Mr Wang, as a person of good character but noted that Mr Wang initially denied that these pieces of paper belonged to him and has relied on not explicitly being told that he could not take paper into the exam room. It did not accept Mr Wang's explanation that he was not clear about the invigilator's questions to him about whether the pieces of paper belonged to him. The Committee considered the size of the paper and the neatness of the notes, without any crossings out, when compared with the calculations on the scratch paper, made it more likely than not that the pocket-sized pieces of paper were pre-populated.
64. The Committee considered the burden and standard of proof and considered that ACCA has met these.

(b) Mr Qince Wang's conduct in respect of 1(a) was:

(i) Dishonest, in that Mr Qince Wang intended to use the unauthorised materials to gain an unfair advantage in the exam; in the alternative

65. The Committee balanced ACCA position against the evidence set out by Mr Wang. It applied the tests set out in the case of *Ivey v Genting Casino*, mindful that a finding of dishonesty involves looking into the mind of Mr Wang.
66. The Committee took into account that having found that unauthorised material had been taken into the exam, that there is presumption that this was done to gain an unfair advantage in the exam, and it is for the student to show an innocent explanation for this. The rules set this out explicitly. However, it also had regard that having an unfair advantage is not synonymous with being dishonest.
67. The Committee determined that Mr Wang would have known that taking notes into the exam room was not authorised having undertaken multiple ACCA exams. It considered how blank white papers had been taken into the exam room and not observed, unless Mr Wang did so surreptitiously. The Committee

also considered how Mr Wang could write down all the formulae without being observed, with invigilators present, and concluded that this was not credible.

68. It did consider Mr Wang's argument that these notes could have been disposed of more effectively if he had thought this dishonest, but in not admitting that the notes had been pre-prepared in advance of bringing them into the exam room, it had little material to counter the inevitable conclusion that this conduct of taking in unauthorised notes for an unfair advantage Mr Wang was dishonest.
69. The Committee considered that multiple explanations provided for why Mr Wang had the notes, denying that they belonged to him originally, and hiding them beneath his keyboard, were all inferences that Mr Wang had behaved dishonestly. It determined that Mr Wang knew what he did was not honest given his repeated attempts to deny he had brought the notes into the exam, and his knowledge that this was contrary to the rules.
70. As integrity was pleaded in the alternative to dishonesty, the Committee did not need to consider this having found dishonesty proved.

Allegation c(i) - Misconduct

71. The Committee noted that Mr Wang as a student member of ACCA has a duty to comply with ACCA rules, regulations and byelaws and there is a legitimate expectation that he will do so. The Committee noted that all student members agree to adhere to these requirements and accept that any failure may result in disciplinary action.
72. The Committee took the view that Mr Wang's failure to comply with the Exam Regulations amounted to a serious falling short of his obligations and demonstrates a complete disregard for the standards expected of student members. The Committee was satisfied that taking notes into an exam is a form of cheating which has the potential to seriously undermine the integrity of ACCA's examination process and the public's confidence in ACCA qualification. There is a real risk that a candidate that is not competent in the knowledge and skills being tested to pass a particular exam.

73. In reaching this conclusion, the Committee also took the view that the alleged conduct has the potential to cause ACCA reputational damage.
74. In these circumstances, the Committee was satisfied that Mr Wang's actions amount to misconduct.
75. Given the Committee's finding in relation to misconduct, it was not necessary for the Committee to consider the alternative matter of liability to disciplinary action.

SANCTION AND REASONS

76. Mr Ive indicated that ACCA was neutral on sanction.
77. Mr Wang submitted that any sanction would be detrimental to him and asked that he be allowed to continue in his chosen profession and be able to resit his exam. He promised that no unacceptable behaviour would occur in future. He said that he would be penalised by not being able to have funding from the Chinese Government that is available to accountancy students that pass all their exams in good time. He explained that he had already been impacted because without these disciplinary proceedings he would already have concluded further exams.
78. The Committee accepted the advice of the Legal Adviser who referred it to Regulation 13(4) with regard to the sanctions available to student members and to ACCA's Guidance for Disciplinary Sanctions.
79. The Committee was aware that it was required to ensure that any sanction was no more restrictive than necessary to address its public interest objectives, by considering the available sanctions in order of severity. In considering what sanction, if any, to impose, the Committee bore in mind the principle of proportionality and the need to balance the public interest against Mr Wang's own interests. The public interest includes protecting the public, maintaining public confidence in the profession, and declaring and upholding proper

standards of conduct and behaviour. The Committee was also mindful that the purpose of any sanction is not to be punitive.

80. When considering the appropriate sanction, the Committee considered the aggravating and mitigating features of the case. The Committee considered that the mitigating features were that:

- there are no previous disciplinary findings had been made against Mr Wang;
- Mr Wang has co-operated with ACCA's investigation and made himself available for cross-examination;
- Mr Wang's dishonesty relates to a single examination;
- Mr Wang is 21 years of age.

81. The Committee considered the following to be aggravating features:

- Mr Wang has demonstrated no insight into the seriousness of his conduct or the impact of his behaviour on the profession;
- Mr Wang's conduct had the potential to significantly undermine the integrity of the examination process;
- Mr Wang's dishonesty was not spontaneous but planned.

82. The Committee first considered taking no further action. The Committee concluded that, in view of the nature and seriousness of Mr Wang's conduct and behaviour, and the absence of any exceptional circumstances, it would not be in the public interest to take no further action.

83. The Committee then considered an Admonishment. The Committee noted that Mr Wang's conduct was an isolated incident. However, the taking in of pre-prepared notes was deliberate and Mr Wang has demonstrated scant remorse or insight. In any event, the Committee concluded that an Admonishment would be insufficient to mark the seriousness of Mr Wang's disregard of his obligation to comply with the Exam Regulations and therefore would not uphold trust and confidence in the profession and the regulatory process.

84. The Committee went on to consider a Reprimand or a Severe Reprimand. It noted that such sanctions may be suitable if the member has proper insight into their failings or has expressed genuine expression of regret and where there was a low risk of repetition. The Committee concluded that the nature of this misconduct in undermining the examination process called into question confidence in accountants and the integrity of the profession.
85. While the Committee acknowledged that there had been some remorse and insight exhibited at a late stage during the hearing by Mr Wang, it noted that this focused on consequences for himself rather than the impact on the profession. Registered students have a duty to comply with the Exam Regulations and a failure to do so is fundamentally incompatible with continued registration as a member. As a consequence, even a Severe Reprimand would undermine rather than uphold public trust and confidence in the profession and the regulatory process.
86. Having determined that a Severe Reprimand would be insufficient to address the nature and seriousness of Mr Wang's conduct the Committee determined that he should be removed from the student register of ACCA. Removal is a sanction of last resort and should be reserved for those categories of cases where there is no other means of protecting the public or the wider public interest. The Committee concluded that Mr Wang's case falls into this category because his conduct represents a very serious departure from the standard expected and demonstrates a lack of appreciation of the importance of preserving the integrity of the examination process.
87. The Committee was mindful that the sanction of removal from the student register is the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Wang in terms of his reputation and financial circumstances. However, the Committee considered that Mr Wang's interests were significantly outweighed by the need to protect the public, and the wider public interest.
88. Accordingly, the Committee decided that the appropriate and proportionate sanction is removal. The Committee did not deem it necessary to impose a

specified period before which Mr Wang could make an application for readmission as a student member.

Costs

89. Mr Ive made an application for Mr Wang to pay the costs of ACCA.
90. Mr Wang explained that he has no means to pay any costs. He said that he is a student and is financed by a combination of parental contribution and working part-time during vacations. He said that he had no savings having just paid for his next year of study.
91. The Committee was provided with a detailed Schedule of Costs providing a breakdown of the activity undertaken by ACCA and the associated costs.
92. The Committee accepted the advice of the Legal Adviser.
93. The Committee concluded that it is appropriate to make an award for costs. The Committee was satisfied that the case had been properly brought, and that on the whole the costs were fair and reasonable. The Committee concluded that there was no reason to reduce costs, even taking into account that Mr Wang is a student and is partly supported by his parents, and by part-time vacation work. In the absence of a statement of means form from Mr Wang the Committee concluded that no deductions should be made to the costs schedule.
94. The Committee determined that Mr Wang should be required to pay the costs of bringing these proceedings, otherwise the entirety of the costs would be borne by the profession as a whole. The Committee concluded that these costs should be in the sum of £6,479 further to ACCA application.

ORDER

95. The Committee makes the following orders:

(i) Mr Wang shall be removed from the student register of ACCA.

(ii) Mr Wang shall pay ACCA's costs in the sum of £6,479.

EFFECTIVE DATE OF ORDER

96. Taking into account all the circumstances, the Committee decided that the order for removal should take effect immediately.

HH Suzan Matthews KC
Chair
17 September 2024