

## HEARING

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

#### REASONS FOR DECISION

<b>In the matter of:</b>	<b>Miss Xinming Wang</b>
<b>Heard on:</b>	<b>Friday, 11 April 2025</b>
<b>Location:</b>	<b>Held Remotely via Microsoft Teams</b>
<b>Committee:</b>	<b>Mr Andrew Gell (Chair) Ms Sue Gallone (Accountant) Mr Mark Mills (Lay)</b>
<b>Legal Adviser:</b>	<b>Mr Ashraf Khan</b>
<b>Persons present and capacity:</b>	<b>Mr Tom Emslie-Smith (ACCA Case Presenter) Miss Anna Packowska (Hearings Officer)</b>
<b>Observers:</b>	<b>Ms Joy Julien (Appointment Board)</b>
<b>Summary</b>	<b>Exclusion from membership with immediate effect</b>
<b>Costs:</b>	<b>Awarded to ACCA £6,000</b>

#### ACCA



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## INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Miss Xinming Wang. Miss Wang did not attend nor was she represented. ACCA was represented by Mr Emslie-Smith.
2. The papers before the Committee consisted of a service bundle of 18 pages, the Disciplinary Committee hearing bundle of 303 pages, an Additional bundle of 53 pages and a separate bundle of 9 pages.

## ALLEGATIONS

*Xinming Wang (‘Miss Wang’), at all material times an ACCA trainee,*

*1(a) Caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor specifically, that Miss Wang had achieved four performance objectives in the manner claimed and or had 41 months qualifying experience.*

*1(b) Whether by herself or through a third party applied for membership to ACCA on or about 1 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objectives:*

- *Performance Objective 1: Ethics and professionalism*
- *Performance Objective 3: Strategy and innovation*
- *Performance Objective 4: Governance, risk, and control*
- *Performance Objective 5: Leadership and management*

*2. Miss Wang’s conduct in respect of the matters described in Allegation 1 above was:*

*a) In relation to Allegation 1 a) dishonest in that Miss Wang knew her practical experience supervisor had not approved her Practical Experience training Record in respect of the matters referred to in allegation 1 (a) above.*

*b) In relation to Allegation 1 b) dishonest in that Miss Wang knew she had not achieved all or any of the performance objectives referred to in Allegation 1 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 a) and 1 b) above demonstrates a failure to act with Integrity.*

*3. In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that:*

*a) Miss Wang paid no or insufficient regard to ACCA's requirements to ensure that her supervisor approved her Practical Experience training record.*

*b) Miss Wang paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 accurately set out how each objective had been met.*

*4. By reason of her conduct, Miss Wang 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.*

## **PRELIMINARY APPLICATIONS**

### **Service of Papers**

3. The Committee was informed that Miss Wang had been served with a notice of today's hearing, together with the necessary papers and information via electronic mail on 13 March 2025.
4. The Committee considered legal advice from the Legal Adviser, which it accepted.
5. The Committee was satisfied that notice had been sent to Miss Wang's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee noted

that the email had been delivered successfully. CDR 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that Miss Wang has been given 28 days' notice with the necessary information required in accordance with CDR 10.

6. The Committee decided that Miss Wang had been properly served with Notice of Proceedings.

#### **Proceeding in absence**

7. ACCA applied to proceed in Miss Wang's absence, as she has decided not to attend the hearing today.
8. The Committee considered legal advice from the Legal Adviser, which it accepted.
9. The Committee noted Miss Wang indicated in the Case Management Form dated 28 October 2024 that she would not attend the hearing today due to her personal circumstances. She did not indicate she required the hearing to be postponed so she could attend on an alternative date. She also consented to the hearing taking place in her absence.
10. The Committee noted that in an email dated 14 November 2024, Miss Wang stated she has decided not to participate in the proceedings.
11. The Committee further noted Miss Wang also emailed ACCA on 18 March 2025 and confirmed again that she would not be attending the hearing today and was content for the proceedings to take place in her absence.
12. The Committee noted Miss Wang has engaged with ACCA and has made reference to her personal circumstances briefly but has not sought an adjournment.
13. The Committee considered that ACCA had taken reasonable steps to facilitate Miss Wang to attend the hearing remotely. The Committee was satisfied that the emails had been sent to the address on the ACCA's register and that there was a record of the emails having been delivered successfully. The Committee

determined Miss Wang was aware of today's hearing and had voluntarily absented herself.

14. The Committee was also satisfied that taking the seriousness of the allegations into account, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived from adjourning the hearing and no such application had been made.

## **BACKGROUND**

15. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. In order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role. It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
16. A person undertaking practical experience is often referred to as an ACCA trainee.
17. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement training record (PER), which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
18. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant.
19. 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 (International Federation of Accountants). 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 is unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.

20. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs.
21. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
22. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership – assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.
23. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person.
24. The three email addresses were as follows:  
  
[PRIVATE]  
[PRIVATE]  
[PRIVATE]
25. Further analysis of this cohort of 91 trainees recorded the following:
  - Most of these trainees were registered with ACCA as resident in China.
  - Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same.

- Of these 91 trainees, the earliest date a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
26. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Wang was one such trainee.

### **ACCA submissions**

27. ACCA submitted that Allegation 1(a) and 1(b) is capable of proof by reference to:
- a. Linda Calder's statement which describes ACCA's Practical Experience Requirements;
  - b. Miss Wang's completed PER training record which was completed on or about 30 October 2021 which then permitted Miss Wang to apply for membership which she did on 1 November 2021. Miss Wang was subsequently admitted to membership on 11 November 2021;
  - c. Miss Wang's Supervisor details which record Person A was her 'IFAC qualified line manager', and therefore her practical experience supervisor;
  - d. Miss Wang's PER training record which records Person A approved Miss Wang's time/ experience of 41 months;
  - e. Miss Wang's PER training record which records Person A approved all Miss Wang's POs;
  - f. That four of Miss Wang's PO statements are the same as those of other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed or possibly at all;
  - g. That the email address of her purported supervisor is shared with other differently named supervisors.
  - h. That the CICPA membership number provided to ACCA by Miss Wang's purported supervisor contains a membership number which is different to the CICPA membership number as contained in the CICPA membership card uploaded by Miss Wang's purported supervisor.
  - i. That the CICPA membership card uploaded by Miss Wang's purported supervisor has been used by other purported supervisors using a common email address.
  - j. Miss Wang's admissions that her time/experience claim, and POs were not signed off by the supervisor noted in her PER, Person A, but by another person(s).

28. As to Allegation 2 (a) and 2(b), ACCA submitted there is extensive advice online in English and in Mandarin on how an ACCA trainee must complete their PER training record. This makes it clear that (i) a trainee's experience has to be approved by a supervisor who has acted as their supervisor for the period of experience claimed (ii) statements supporting their POs have to be written by trainees in their own words and as such must be unique, and (iii) POs have to be approved by an IFAC qualified supervisor. Therefore, given the extensive advice available online, it is not credible that Miss Wang was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant PO.
29. Citing *Ivey v Genting Casinos (UK) Ltd t/a Crockford [2017] UKSC 67*, ACCA submitted that in applying for ACCA membership, Miss Wang claimed (i) that her supervisor had approved time/ experience in her PER training record which she knew to be untrue, (ii) to have achieved four POs with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the POs as described in these statements or at all and, (iii) that her supervisor had approved her POs which she knew to be untrue and irrespective of the fact her actual supervisor would not have been qualified to approve her POs in any event. ACCA further submitted Miss Wang's conduct would be regarded as dishonest by the standards of ordinary decent people.
30. In the alternative, as alleged in Allegation 2 (c), ACCA submitted that if the conduct of Miss Wang is not found to be dishonest, she failed to demonstrate Integrity.
31. In the further alternative, as alleged in Allegation 3, ACCA submitted that Miss Wang's conduct was reckless in that she paid no or insufficient regard to the fact that her POs should truthfully and accurately set out how the relevant objective had been met.

### **Submissions by Miss Wang**

32. Miss Wang did not attend the hearing and therefore she made no oral submissions. However, she did engage with ACCA Investigations Team and responded to questions asked of her. The Committee took her answers into account which were sent to ACCA on 22 March 2024, 4 April 2024, 18 May 2024 and 20 May 2024.



33. Furthermore, the Committee also noted Miss Wang's representations within the completed Case Management Form, dated 28 October 2024. In relation to Allegation 1, Miss Wang stated she denied the allegation in its entirety and stated the following:

*"I have sent the labor contract, payroll, communication records between me and three superiors, and other materials to ACCA. I believe that these materials are sufficient to prove:*

- 1. I have 36 months of work experience*
- 2. And my work ability (i.e. PO) meets the requirements of ACCA*
- 3. The three superiors are all genuine and closely related to my work.*

*In this accusation document, you did not mention the issue of false work experience again. I believe ACCA has acknowledged this conclusion. In this situation, please allow me to provide some additional clarification on this accusation: As shown in another piece of evidence I submitted, when writing a PO, I had a set of PO templates for the banking industry, which is different from the industry I am in.*

*If I want to plagiarize, I can directly copy this PO instead of copying someone else's.*

*If I want to plagiarize, I don't need to only copy 4, I can directly copy 9. This is just my idea, I do not have evidence to prove it, but I believe ACCA can understand my approach. Now the Internet is very developed. Maybe my PO is leaked on the Internet, which is also possible. I have submitted documents, including email records, to prove that my superior is genuine.*

*The email I filled in was also given to me by my superior, but I really don't know what he did. If there really is a third party, I cannot tell the work content to the third party through email"*

34. In relation Allegation 2 and all its particulars, Miss Wang stated she denied the allegations and submitted the following:

*"As I answered in the first accusation, my company, work experience, PO, and superiors are all genuine.*

*I have provided a large amount of information as required by ACCA to prove my integrity. If ACCA accuses me of dishonesty, I reject this accusation. But I admit that I am not very familiar with the rules for applying for ACCA*

*membership, which has led to problems during the certification process. In our multiple communication emails, I have explained this issue in detail.*

*I believe that my behavior was negligent and I did not intend to subjectively deceive ACCA. If I really want to deceive ACCA, I don't need to use a real company when applying for membership, and I don't need to provide so much information in this communication. Providing these materials is to prove my integrity.*

*For those students who do not reply to ACCA, ACCA considers them dishonest. For a student like me who has been very cooperative with ACCA from the beginning, if this is also dishonest, I think it is very unfair.*

*I am willing to accept negligence and carelessness”.*

35. Miss Wang admitted Allegation 3(a) and denied Allegation 3(b). She stated the following:

*“For 3a: I would like to add one more sentence: I am indeed not familiar enough with the rules of ACCA membership application, which is why there are other issues. I admit this fact. But this does not mean that my information is false. I have already explained the specific situation in the first accusation*

*For 3b: I have already answered this question in the first accusation, as you asked separately, I will answer it again here:*

*Miss Wang paid no or insufficient regard to ACCA's requirements--- I acknowledge this statement. This is also what I answered in other questions, I was negligent*

*For the latter half of the sentence, I refuse as I believe I have met the requirements of the PO. My POs are all genuine. Because a long time has passed, I am unable to provide any direct evidence to ACCA, but I have tried my best to explain this matter objectively to ACCA:*

*1. The key to the authenticity of PO lies in whether there is real work experience. I have provided sufficient documentation to prove that I work as an accountant and meet these requirements*

*2. If I want to plagiarize, I can copy all 9, there's no need to copy only 4 of them*

*3. As shown in another piece of evidence I submitted, when writing a PO, I had a set of PO templates for the banking industry, which is different from the industry I am in. If I want to plagiarize, I can directly copy this PO instead of copying someone else's.*

#### **DECISION ON FACTS/ALLEGATIONS AND REASONS**

36. The Committee took into account ACCA's written representations which were supplemented by Mr Emslie-Smith orally. The Committee also took into account all of Miss Wang's written representations. The Committee considered legal advice from the Legal Adviser, which it accepted.
37. The Committee considered the evidence relating to Allegation 1(a), which alleges Miss Wang either caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor.
38. The Committee noted the PER training record for Miss Wang which records she was employed by Company A between [PRIVATE]. The Committee also noted the PER training record recorded 41 months of relevant practical experience had been claimed by Miss Wang. Miss Wang requested Person A approve her time/experience of 41 months on 30 October 2021 and on the same day Person A apparently approved all her nine POs. The Committee noted that in Miss Wang's written representations she had admitted that Person A was not her supervisor throughout the 41-month period in an email dated 4<sup>th</sup> April 2024.
39. The Committee noted that the email address for Person A in the PER was not the address used in work correspondence provided by Miss Wang during the investigation. The Committee also noted that the PER email address provided for Person A was one of the three common email addresses shared amongst this cohort of 91 cases, namely [PRIVATE]. This email address was also associated with other supervisors of other ACCA trainees.
40. The Committee noted that 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. The Committee therefore determined that by inference, where PO statements are the same or significantly similar to the PO statements of any other trainees, this would suggest at the very least, the trainee has not met the objective in the way claimed or possibly at all. Furthermore, the Committee determined that the

practical experience claimed, could not have been supervised by a practical experience supervisor, who would or should have knowledge of the trainee's work.

41. Given all the circumstances, the Committee was satisfied on the balance of probabilities that Miss Wang either caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor, Person A. Allegation 1 (a) is therefore proved.
42. The Committee considered Allegation 1(b) which alleges that Miss Wang herself or through a third party, applied for membership to ACCA on or about 1 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the above-mentioned POs.
43. The Committee looked at the application form and noted that membership was applied for on 1 November 2021 and within the application form it was purported that the relevant POs had been achieved. Accordingly, the Committee was satisfied on the balance of probabilities Allegation 1(b) is proved.
44. The Committee considered Allegation 2. The Committee determined that Miss Wang knew she had not achieved her POs in the manner claimed when she applied for ACCA membership. Therefore, the Committee concluded she knew she was being dishonest. The Committee also determined that ordinary decent people would find Miss Wang's conduct to be dishonest. Accordingly, the Committee determined Allegation 2(a) and 2(b) was proved on the balance of probabilities.
45. Given the Committee's findings in relation to Allegation 2, it did not need to consider the alternatives in Allegations 2(c) or 3 as they were pleaded in the alternative.
46. In light of the Committee's findings in relations to Allegation 1 and 2, the Committee considered Allegation 4. The Committee was mindful of the guidance in the ACCA bye-laws and the case law. The Committee noted that misconduct was a matter of judgement for the Committee. The Committee

determined individually and collectively that the proved allegations amounted to serious professional misconduct.

## **SANCTION AND REASONS**

47. The Committee considered the available sanctions starting with the least serious. In reaching a decision on sanction, the Committee took into account the public interest and Miss Wang's own interests. It noted that the purpose of sanction was not punitive but to protect members of the public, maintain public confidence in the profession and in the ACCA, and to declare and uphold proper standards of conduct and performance.
48. The Committee determined that dishonesty is very serious misconduct. Furthermore, the Committee was mindful of ACCA's guidance on sanctions and in particular noted its guidance in relation misconduct involving dishonesty.
49. The Committee considered the following aggravating factors exists in this case:
  - a. Given that Miss Wang did not obtain her qualifications through the proper qualification process, she presented a potential and serious risk to members of the public and employers;
  - b. Miss Wang's actions were an abuse of trust;
  - c. Miss Wang has provided no evidence of insight into her misconduct, remediation, or remorse; and
  - d. Miss Wang acted dishonestly for personal gain through claiming the benefits of membership to which she was not entitled.
50. By way of mitigating features, the Committee acknowledged that there were no previous disciplinary findings against Miss Wang. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials from Miss Wang.
51. The Committee determined Miss Wang's misconduct was very serious therefore taking no further action, admonishment, reprimand, or a severe reprimand would be wholly insufficient and inappropriate. The Committee was

particularly mindful this case involved dishonesty, and it considered the guidance on sanction.

52. Given the serious nature of the misconduct, the Committee determined Miss Wang's behaviour was a serious departure from relevant professional standards and fundamentally incompatible with being a member. The Committee determined the only appropriate and proportionate sanction available is to order the exclusion of Miss Wang from membership. This would be the only means to ensure public protection.

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

53. Given the findings of dishonesty made by this Committee, it decided to impose an immediate order in the public interest.

#### **COSTS AND REASON(S)**

54. The Committee was provided with a detailed costs schedule and noted ACCA's guidance on costs orders.
55. The Committee concluded that ACCA was entitled to be awarded costs against Miss Wang. The amount of costs for which ACCA applied was £6,647.00. The Committee carefully scrutinised the schedule and determined the costs incurred were reasonable however, adjusted the amounts to take into account the time actually spent during the hearing. The Committee considered the latest information provided by Miss Wang of her financial circumstances [PRIVATE]. However, in the absence of full information and supporting documentation it was unable make further adjustment. Accordingly, the Committee decided it would be reasonable and proportionate to award ACCA costs in the sum of £6,000.00

**Mr Andrew Gell**  
**Chair**  
**11 April 2025**