

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Ms Li Qing

**Heard on:** Wednesday, 16 and Thursday, 17 April 2025

**Location:** Remotely via Microsoft Teams

**Committee:** Mr Andrew Gell (Chair)  
Ms Andrea White (Accountant)  
Mr Roger Woods (Lay)

**Legal Adviser:** Mr David Marshall

**Persons present  
and capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Miss Nicole Boateng (Hearings Officer)

**Summary:** Excluded from membership with immediate  
effect.

**Costs:** £13,500

1. The Committee heard an allegation of misconduct against Ms Qing. Ms Terry appeared for ACCA. Ms Qing was present at the start of the hearing and represented herself. The hearing had been fixed for Ms Qing's convenience to take place over two days to accommodate the time difference between the UK and Australia. However, Ms Qing announced that she did not want to attend on the second day because she would be busy at work. She asked to give evidence to the Committee at the start of the hearing and then withdraw. Ms

Terry did not object, and the Committee agreed to this.

2. The Committee had a Main Bundle of papers containing 243 pages, a Separate Bundle of Performance Objectives containing 83 pages, three Additional Bundles containing 9, 39 and 4 pages respectively and a Service Bundle containing 19 pages.

### **ALLEGATION(S)/BRIEF BACKGROUND**

3. From August 2011 Ms Qing was an ACCA Affiliate, i.e. a person who has passed her ACCA exams but has not yet demonstrated sufficient practical experience to qualify for full membership. Such a person is commonly referred to as an ACCA trainee. Ms Qing told the Committee that she had worked in accountancy for at least 20 years, initially in China but for at least the last ten years in Australia, in the same company. She had delayed applying for full membership until 2022.
4. To obtain full membership a trainee is required to demonstrate at least 36 months' practical experience. This is done by the trainee recording relevant practical experience in that trainee's Practical Experience Requirement (PER) training record. This is done using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal. As part of their practical experience, each trainee is required to complete nine performance objectives (PO's) under the supervision of a qualified Accountant. 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 that this is a description of their own experience, the statement should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.
5. 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 practical experience supervisor. This means the same person can and often does approve both the trainee's time and achievement of the POs. 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 and also must be familiar with the trainee's work.

6. 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.
  
7. 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. The three email addresses were as follows:
  - Email 1
  - Email 2
  - Email 3
  
8. On or about 24 November 2022 ACCA received an application for Ms Qing to be granted membership. The person named as Ms Qing's supervisor was her Line Manager at the company for which she had worked for several years. However, the email given for the Line Manager was one of the three set out above. Her case was therefore investigated as part of the group of 91 trainees.
  
9. Following the conclusion of the investigation, Ms Qing faced the following allegations:

## **SCHEDULE OF ALLEGATIONS**

Li Qing ('Ms Qing'), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 24 April 2022 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 2: Stakeholder relationship management
  - Performance Objective 3: Strategy and innovation
  - Performance Objective 4: Governance, risk and control
  - Performance Objective 5: Leadership and management
  - Performance Objective 6: Record and process transactions and events
  - Performance Objective 7: Prepare external financial reports
  - Performance Objective 9: Evaluate investment and financing decisions
  - Performance Objective 13: Plan and control performance
  
2. Ms Qing's conduct in respect of the matters described in Allegation 1 above was: -
  - a) Dishonest in that Ms Qing 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.
  
  - b) 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) and 2b) above, such conduct was reckless in that Ms Qing 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. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:
  - a) 5 April 2024
  - b) 22 April 2024
  - c) 7 May 2024
  
5. By reason of her conduct, Ms Qing is:
  - a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;
  
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

#### **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

10. Ms Qing did not require any of ACCA's witnesses to give oral evidence at the hearing. Ms Terry relied on the witness statements and documents in the bundle. The evidence included witness statements from:
  - (a) A Senior Administrator in ACCA's Member Support Team who explained the application process;
  
  - (b) The Professional Development Manager with the Professional Development team, part of the Quality and Recognition department.
  
11. Ms Terry identified the resources available to ACCA trainees to understand exactly what was required to gain ACCA membership. These included written instructions and also interactive resources. The information was mainly in English although some was available in Ms Qing's first language, Mandarin.

Trainees always take their ACCA exams in English so would be expected to have sufficient fluency to understand the English language instructions and questions.

### **Allegation 1**

12. At the start of the hearing, Ms Qing admitted Allegation 1 and the Committee found Allegation 1 proved.

### **Allegation 2**

13. The documents proved that Ms Qing's application had been made on the basis that her entire practical experience had been obtained in one firm and that her practical experience supervisor was Person A, who was said to be an 'IFAC qualified Line Manager'. Person A was Miss Qing's Line Manager, but they did not have an accountancy qualification that allowed them to act as a practical experience supervisor. The email address given in the application was not theirs but one of the ones used previously in multiple applications. The Committee was satisfied the claimed practical experience had not been approved by an IFAC accountant.
14. All nine practical experience statements which supported Ms Qing's application were identical, or very similar, to statements completed by previous trainees. The Committee was satisfied that they could not, therefore, have been true statements of Miss Qing's experience. They were copied from other documents.
15. In her evidence, Ms Qing accepted that her Line Manager was not qualified to approve her practical experience. She said she had some friends who were qualified but they were not familiar with her work. She said that she therefore searched on the Internet to find some kind of agent who could help her. She said she needed help to draft a statement in English, and she also needed someone to approve her practical experience. She was confident that she had ample experience to qualify for ACCA membership. Her problem was to get a

- qualified person to approve it. She searched on the Internet and found an agency of some kind in China that said it could help her with both problems. She employed this agency. She said, *'I had no other good option'*. She did not name this agency or anyone involved with it. She said that she had paid them but could not remember how much. She said that when she tried to contact them later the agency had disappeared.
16. Ms Qing said that over a period of about two weeks she explained her experience to the agent and trusted them to prepare a suitable statement in English and to find a qualified supervisor. It seemed that none of this was recorded in writing. She gave the agent the contact details for her (real) Line Manager. She said that she herself, not the agent, had submitted the application document by cutting and pasting from the text supplied by the agent. She said that she was not aware that the experience statements she submitted were identical to those of earlier trainees.
  17. The Committee accepted that Ms Qing may well have had a substantial amount of practical experience in accountancy. However, she did not have any approved experience to qualify her for ACCA membership, as she well knew. Ms Qing knew that her Line Manager was not qualified to approve her practical experience and yet the forms named her Manager as the supervisor. It is not credible that Ms Qing did not notice this. Miss Qing accepted that she had looked at the key points in ACCA's guidance on the Practical Experience Requirement. This made it clear that a practical experience supervisor,  
*"... must be a qualified accountant recognised by law in your country and/or a member of an IFAC body; and they must have knowledge of your work. They should be someone with whom you work closely, who knows the type of work you are doing and the quality of your work."*
  18. Miss Qing cannot have believed that a person she had never met could have satisfied this description. Ms Qing said that she had read the nine practical experience statements drafted by the agent, at least 'roughly'. It is not credible that she believed they were statements of her actual experience.
  19. The Committee rejected Ms Qing's evidence. The Committee was satisfied, on

the balance of probabilities, that when submitting the application, she knew that it was false in crucial respects. That was dishonest by the standards of ordinary decent people. The Committee found Allegation 2(a) proved.

20. Allegations 2(b) and 3 were in the alternative so did not need to be considered.

#### **Allegation 4: Failing To Cooperate**

21. Once this matter had been referred to the Investigations Team ACCA wrote to Ms Qing on 5 April 2024 to notify her of the complaint formally, to ask a number of questions and to seek relevant documents. The letter was sent by email to Ms Qing's registered email address, which is the one she continues to use now. The letter asked for a full response by 19 April 2024. The letter explained that as an ACCA member Ms Qing was under a duty to co-operate with the investigation. The accompanying emails were received but there was no reply. There was evidence that they had been opened.
22. On 22 April 2024 a reminder email was sent with a deadline to reply of 6 May 2024. Again, there was no response although it appeared that it had been delivered. A second reminder was sent on 7 May 2024. This time the letter stated that if Ms Qing did not respond by the deadline of 21 May 2024, an allegation of failing to cooperate would be raised. Again, there was no reply and the allegation was added.
23. In her evidence Ms Qing admitted that she had received the letters but had ignored them. She said they were in an unfamiliar format, unlike other communications from ACCA and she thought they were 'a scam'. She discarded them without reading them in detail. She said that she only realised the letters were genuine when someone from ACCA phoned her from the UK, although she could not give any details about the call.
24. The Committee rejected Ms Qing's evidence. The Committee found it incredible that a person with long experience of working as an Accountant would simply ignore correspondence from the regulator without checking whether it was genuine or not. Furthermore, during the course of the investigation ACCA had



made a number of attempts to contact Ms Qing by telephone but had discovered that the telephone number held in the records was incorrect. It was missing one digit. Ms Qing confirmed this in her evidence. The Committee therefore did not believe what she said about ACCA phoning her.

25. Ms Qing also said in evidence that she was scared about the letters. This seemed a far more plausible explanation. Eventually she did make contact with ACCA when a hearing was imminent. This hearing was postponed at her request so she could attend today. Even so, Ms Qing's cooperation with the process has been minimal and selective. She has never supplied any documents relevant to this case or information about the agency she employed. She has never answered the letters which are the basis of this charge. Such information would have been valuable in tackling the large-scale fraud which seems to have taken place.
26. The Committee concluded that Ms Qing took a deliberate decision to ignore the investigation for as long as possible. The Committee found Allegation 4 proved.

#### **Allegation 5: Misconduct**

27. The Committee considered that Ms Qing's dishonesty in relation to her application for membership was a very serious breach of her obligations as a member of ACCA. It enabled her to become a member when she had not demonstrated competence to do so. Her conduct fell far below the standards expected. The Committee was satisfied that her actions amounted to misconduct.
28. In addition, her failure to cooperate with the investigation was a serious breach of her duties as a member and in itself amounts to misconduct. The cooperation of members in investigations is essential to enable the regulator to carry out its function and protect the public interest.
29. The Committee found Ms Qing guilty of misconduct.

## **SANCTION(S) AND REASONS**

30. The Committee considered what sanction, if any, to impose in light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to identify aggravating and mitigating factors.
31. It considered the question of insight. Unusually, Ms Qing had shown no awareness that she had done wrong. She appeared to be entirely focused on her own need to progress her career by acquiring the status of member. She said more than once in her evidence that she had done nothing wrong, that she had been entirely honest throughout and that *'I am the victim'*. She had shut out from her mind the inconvenient fact that although she had experience it was not validated by a qualified Accountant and could not be relied on.
32. Apart from the absence of insight and remorse, aggravating factors were her premeditation and planning to find a way to gain membership when she realised, she could not do it by legitimate means.
33. In mitigation, she had engaged with ACCA's process in a limited way and had made a limited admission. There were no previous disciplinary findings against her.
34. The Committee was quite satisfied that a sanction was required in this case. It considered the available sanctions in order of seriousness.
35. The Committee first considered the sanctions of admonishment and then reprimand but the Guidance made it clear that these were not sufficient. For reprimand, the Guidance states *'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'*. Submitting a false membership application cannot be described as a minor matter. Similarly, failure to co-operate with a disciplinary investigation: the Guidance for Disciplinary Sanctions puts this in the 'very serious' category.
36. The Committee next considered the sanction of severe reprimand. The

Guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved. Those elements were not present in this case. The Committee went through the list of suggested factors in the guidance. Apart from previous good character, hardly any of the factors supporting a severe reprimand were present. Even if combined with a fine, a severe reprimand would not be sufficient to mark the seriousness of the misconduct in this case.

37. The Committee considered that Ms Qing's dishonest conduct was fundamentally incompatible with remaining as an ACCA member and that the minimum sanction it could impose was exclusion from membership.
38. A member who has been excluded can normally apply to be re-admitted after one year. The Committee considered whether to extend this period but decided that it was not necessary. If Ms Qing does apply for readmission her application will be scrutinised by the Admissions and Licensing Committee.

#### **COSTS AND REASONS**

39. Ms Terry applied for costs totalling £15,568.50. The costs were increased by the fact that the hearing previously listed was adjourned at Ms Qing's request. ACCA had supplied a Detailed Costs Schedule. Ms Terry accepted that the hearing today would probably take less time than had been estimated so some reduction might be appropriate.
40. The Committee was satisfied that the proceedings had been properly brought, and that ACCA was entitled in principle to its costs. The Committee considered that the time spent, and the sums claimed were reasonable, subject to a reduction for the length of hearing time. On this basis the Committee reduced the costs payable to £13,500.
41. Although Ms Qing had submitted a case management form before the hearing,

she had not submitted a statement of financial position. The Chair explained the purpose of this to her and invited her to explain her financial position, in case the Committee should later make an order for costs against her. She declined to provide any information except that she would not be able to afford to pay costs and did not see why she should. The Committee was therefore unable to make any reduction to the costs figure on the basis of hardship.

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

42. Ms Qing was a full member of ACCA, but the Committee had found that she had not demonstrated that she met the requirements for membership. The Committee considered that in these circumstances she would represent a risk to the public during the period before which this order came into effect. That would put her in a privileged position and enable her to obtain positions of trust to which she was not entitled. The Committee determined to order immediate removal.

#### **ORDER**

43. The Committee ordered as follows:
- (a) Ms Li Qing shall be excluded from membership of ACCA.
  - (b) Ms Li Qing shall pay a contribution to ACCA's costs assessed at £13,500.
  - (c) This order shall have immediate effect.

**Mr Andrew Gell**  
**Chair**  
**17 April 2025**