

## HEARING

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

**In the matter of:** Miss Liu Jie'en

**Heard on:** 22 April 2025

**Location:** Remotely via Microsoft Teams

**Committee:** Mr David Tyme (Chair)  
Mr Ryan Moore (Accountant)  
Mr Nigel Pilkington (Lay)

**Legal Adviser:** Mr Robin Havard

**Persons present  
and capacity:** Mr James Halliday (ACCA Case Presenter)  
Miss Sofia Tumburi (ACCA Hearings Officer)

**Summary:** Allegations 1(a), (b) & (c), 2, 3(a), (b), (c) & (d) & 5 were  
found proved.  
Sanction – Removal from the student register of ACCA  
after the expiry of the appeal period

**Costs:** £500

## **PRELIMINARY APPLICATIONS**

### **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 264); an Additional Bundles (pages 1 to 24); a bundle of documents relating to the complaint against Miss Jie'en (pages 1 to 82), and a Service Bundle (pages 1 to 17). The Committee had listened carefully to the submissions made by Mr Halliday and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 24 March 2025 sent from ACCA by email to Miss Jie'en. It had noted the subsequent emails sent to her with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Miss Jie'en's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. CDR22(8) stipulated that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Miss Jie'en had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Jie'en had been properly served with Notice of the proceedings.

### **PROCEEDING IN ABSENCE**

6. Miss Jie'en failed to respond to the email from ACCA of 24 March 2025.
7. On 09 April 2025, ACCA sent a further email to Miss Jie'en notifying her of the date and time of the hearing on 22 April 2025. It confirmed that Miss Jie'en could join via phone or video and also informed her that ACCA could arrange for an interpreter to attend to assist her at the hearing. All of this would be

provided at ACCA's expense. Miss Jie'en was asked to confirm if she would be attending and, if not, whether she consented to the hearing taking place in her absence.

8. On 15 April 2025, Miss Jie'en replied, saying, *"I confirm that I am content for the Disciplinary Committee to proceed in my absence."*
9. On 17 April 2025, ACCA sent Miss Jie'en the link to enable her to join the hearing via Microsoft Teams in the event that she changed her mind. Miss Jie'en had not joined the hearing.
10. The Committee considered that ACCA had done everything possible to enable Miss Jie'en to attend the hearing. However, she had made it clear in her email of 15 April 2025 that she did not wish to do so and that she was content for the hearing to proceed in her absence. This was consistent with the responses she had provided in the Case Management Form ("CMF") she had completed and returned to ACCA in November 2024 in which she confirmed that she would not be in attendance and that she consented to the hearing taking place in her absence.
11. The Committee concluded that Miss Jie'en was aware of today's hearing, which she could have joined by telephone or video link. However, based on her responses, the Committee found that Miss Jie'en had voluntarily absented herself.
12. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and no such application had been made.
13. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA, and that it would take account of the written responses Miss Jie'en had provided in the course of the investigation.
14. The Committee ordered that the hearing should proceed in the absence of Miss Jie'en.

## ALLEGATIONS

### Schedule of Allegations

Miss Liu Jie'en ('Miss Jie'en'), at all material times an ACCA trainee:

- 1) On or about 22 January 2023 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
  - a) To register Person A as her practical experience supervisor and further,
  - b) To approve in Person A's name 12 months of qualifying experience and further,
  - c) To approve in Person A's name her nine performance objectives.
- 2) Whether by herself or through a third party applied for membership to ACCA on or about 28 January 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:
  - Performance Objective 1: Ethics and professionalism
  - Performance Objective 2: Stakeholder relationship management
  - Performance Objective 4: Governance, risk and control
  - Performance Objective 5: Leadership and management
  - Performance Objective 7: Prepare external financial reports
  - Performance Objective 18: Prepare for and plan the audit and assurance Process
  - Performance Objective 20: Review and report on the findings of an audit or assurance engagement
- 3) Miss Jie'en's conduct in respect of the matters described above was:
  - a) In relation to Allegation 1a), dishonest in that Miss Jie'en knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.

- b) In relation to Allegation 1b), dishonest in that Miss Jie'en knew her supervisor, Person A, had not approved her qualifying experience.
  - c) In relation to Allegation 1c), dishonest in that Miss Jie'en knew Person A had not approved her nine performance objectives.
  - d) In relation to Allegation 2, dishonest in that Miss Jie'en knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
  - e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.
- 4) In the further alternative any or all of the conduct referred to in Allegations 1 and 24 above was reckless in that:
- a) Miss Jie'en failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
  - b) Miss Jie'en paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.
- 5) By reason of her conduct, Miss Jie'en 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 4 above.

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

15. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report of Disciplinary Allegations and Evidence Bundle (pages 1 to 264); an Additional Bundle (pages 1 to 24); a Bundle of documents relating to the complaint against Miss Jie'en (pages 1 to 82), and a Service Bundle (pages 1 to 17). The

Committee had listened carefully to the submissions made by Mr Halliday and considered legal advice, which it had accepted.

## **ALLEGATIONS 1(A), (B) & (C) & 2**

### Background

16. On 01 August 2020, Miss Jie'en was admitted as an Affiliate.
17. Allegations 1(a), (b) and (c) and 2 concern the conduct on the part of Miss Jie'en in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
18. It is alleged that Miss Jie'en sought to mislead ACCA in respect of the persons who supervised her work during her training, and the content of seven of her Performance Objectives.
19. In reaching its findings of fact in respect of Allegations 1(a), (b) and (c) and 2, the Committee had considered carefully, and accepted, the evidence of the following witnesses:
  - (i) Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
  - (ii) Linda Calder, Manager of ACCA's Professional Development Team, as contained in a statement dated 21 May 2024 and a supplemental statement dated 08 August 2024.
20. In the CMF, Miss Jie'en had admitted Allegations 1(a), (b), (c) and 2 but had not responded to the Notice of Proceedings containing the allegations. The Committee therefore approached the allegations as if they were denied.
21. Nevertheless, none of the evidence of Ms Calder and Ms Watson had been challenged by Miss Jie'en.

22. The Committee had also considered the content of the documents provided by ACCA in support of its case, all of which were consistent with the written evidence of the witnesses.
23. Finally, the Committee had read, and taken account of, the written responses provided by Miss Jie'en.

### **THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE**

24. The following sets out the process Miss Jie'en would have been required to follow, as detailed by Ms Calder in her statement.
25. The following abbreviations have been used:  
  
PER – Practical Experience Requirement;  
PES – Practical Experience Supervisor;  
PO – Performance Objective.
26. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. However, in order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role ('practical experience'). It is, and was at the material time, permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
27. A person undertaking practical experience is often referred to as an ACCA trainee, being the term used to describe Miss Jie'en's status in the allegations, ACCA's report, and the supporting evidence bundle.
28. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement (PER) training record which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
29. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) 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 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 PES approves that PO.

30. 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 PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs.
31. 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.
32. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been 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.
33. POs and ACCA's exams are closely linked so that the knowledge and techniques the trainee develops through their studies, are relevant in their workplace. The tasks and activities a trainee will be asked to demonstrate in the POs are also closely related to the type of work they will undertake on a regular basis in an accounting or finance role.
34. Each PO comprises 3 parts; (i) a summary of what the PO relates to; (ii) 5 elements outlining the tasks and behaviours a trainee must demonstrate to be able to achieve the PO; and (iii) a 200- to 500-word concise personal statement in which a trainee must summarise how they achieved the PO.



35. In total, a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of option 'Technical' POs from which the trainee needs to choose four. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

*'The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target...*

... ..

*Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time.'*

36. In their personal statement for each PO, a trainee needs to provide a summary of the practical experience they gained. They must explain what they did, giving an example of a task. They must describe the skills they gained which helped them achieve the PO and they must reflect on what they have learned, including what went well or what they would have done differently.

37. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides which Ms Calder exhibits to her statement. Trainees must not therefore use a precedent or template or another trainee's personal statement, which would undermine the PER training record element of the ACCA qualification. The 2019 published guide concludes:

*'Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs, then it may be referred to ACCA's Disciplinary Committee.'*

38. ACCA's PER guides are available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English

and therefore it would follow that they have a reasonable command of the English language. ACCA indicated that the guides are also available in Mandarin.

39. A “PES” means a qualified accountant who has worked closely with the trainee and who knows the trainee’s work. As stated, ‘Qualified accountant’ means a member of an IFAC (International Federation of Accountants) member body and/or a body recognised by law in the trainee’s country.

40. A PES is usually the trainee’s line manager. However, where the trainee’s manager is not IFAC qualified, the trainee can appoint an external supervisor who is. In that regard, ACCA’s PER guide as exhibited to Linda Calder’s statement states:

*‘If ... your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.’*

41. Trainees must enter their PES’s details using their ACCA MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their PES. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.

42. All PESs have to be registered with ACCA.

43. Information had been obtained from one of ACCA’s China offices about the support given to ACCA trainees in China.

44. ACCA’s Customer Services Team in China email all ACCA affiliates in China inviting them to regular webinars provided by ACCA staff who can advise on the PER process.

45. The Committee had been provided with a list of webinars (translated using Google translate) relating to ACCA’s membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019. The details include reference to:

*‘...Record 36 months of accounting-related work experience in myACCA, and complete 9 Performance Objectives, which will be confirmed online by your Supervisor...’*

46. These are live webinars and therefore trainees can ask ACCA staff based in China any questions they may have.
47. The webinar details refer to encouraging affiliates to join the ACCA WeChat group of their regional service group and provide details how to join. All the webinars listed include the same details about these WeChat groups. ‘WeChat’ is a social media app available globally but used extensively in China. In these WeChat groups, ACCA trainees can ask ACCA China staff questions including in the PER process.
48. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process. The trainees had access to a list of those articles (translated using Google translate). This includes an article ‘*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*’, dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading ‘*Find a mentor*’ the article states in particular:

*‘Your experience must be under the supervision of a mentor to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...’*

49. Under the heading ‘*Determine performance goals*’ the article states in particular:

*‘You have to choose which performance goals to accomplish, here are some points to keep in mind:*

*You need to complete 9 performance goals, including all 5 core goals and any 4 technical goals;*

*Work with your practical experience mentor to develop a plan to achieve performance goals;*

*Choose technical goals that are relevant to your day-to-day work, as they are easier to achieve....'*

50. The Committee was satisfied, therefore, that there was significant information available to Miss Jie'en to enable her to understand fully the process relating to ACCA's PER and the training that was involved.

## **THE ACCA'S INVESTIGATION**

51. During 2023 it came to the attention of ACCA's Professional Development Team that the PESs registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It was said by Ms Calder, and the Committee found, that it would not be expected for a supervisor to share an email address with any other supervisor or person.
52. In the course of its investigation, ACCA discovered, on further analysis of this cohort of 91 trainees, the following common features.
53. During the period the PESs (most of whom claimed to be IFAC qualified line managers) approved the POs for these 91 trainees, (being between August 2021 and March 2023), the requirement was for IFAC qualified supervisors to record the name of their IFAC member body and their membership number issued by that body. Most of the IFAC qualified line managers within this cohort of 91 trainees claimed to be members of the Chinese Institute of Certified Public Accountants ("CICPA"), an IFAC body, and, as required, went on to provide their membership number.
54. Although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their CICPA membership registration card.
55. Despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with the same membership number. However, this membership number did not match any of the CICPA membership numbers provided by those claiming to act as supervisors.

56. The Committee had considered the copy of the registration card exhibited to Ms Calder's statement and noted that the name recorded in this CICPA membership registration card was pixelated and therefore unidentifiable, as was the photograph.
57. Most of these trainees were registered with ACCA as resident in China.
58. Although the PER process stipulates that 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. ACCA submitted that these ACCA trainees had therefore copied their PO statements from others.
59. Of these 91 trainees, the earliest date a supervisor with one of these three email addresses was recorded as approving a trainee's PER training record was in August 2021, with the latest date being in March 2023.
60. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Jie'en was one such trainee.
61. Before considering the training record of Miss Jie'en, the Committee made the following findings in respect of her application for membership. In doing so, it relied on the statement of Ms Watson who, in turn, relied on the documentation on ACCA's database.
62. Ms Watson stated, and the Committee found, that once an application is received, this is recorded in ACCA's PROD database by an automated process. Ms Watson exhibited to her statement the record for Miss Jie'en's application for membership. This recorded that her application was received on 28 January 2023. Given the issues which had been highlighted regarding Miss Jie'en's training record, her application was placed on hold, and she remains an affiliate.

#### **THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MISS JIE'EN**

63. Based on the documentation provided in the main bundle, the Committee made the following findings.

64. A copy of the PER training record for Miss Jie'en claimed that she obtained her experience while employed by one firm.

#### **COMPANY A**

65. Miss Jie'en was employed by Company A from 18 February 2013 to 31 December 2016 in the role of Audit assistant.
66. The period of experience referred to above totals 46 months, as recorded in the PER training record which is in excess of the minimum requirement of 36 months. The PER training record had broken this down into two periods. The first period was in red text showing "*34 months claimed on the import...*". The Committee found that this meant 34 months of experience had been imported from ACCA's previous PER online recording system which was in force until the end of 2015. Secondly, it referred in red text to a further 12 months of experience being claimed from January 2016 when the current PER training tool was introduced to the date the experience ended on 31 December 2016.
67. The Supervisor details for Miss Jie'en appeared to confirm that a Person A registered on 22 January 2023 as her 'IFAC qualified line manager' (allegation 1(a)).
68. As Miss Jie'en's apparent IFAC qualified line manager, the person purporting to be Person A was authorised to approve both Miss Jie'en's time/experience while employed at Company A, and all her POs and appeared to do so, as recorded in Miss Jie'en's PER.
69. The Committee noted that Miss Jie'en requested Person A to approve her time/experience of 12 months, being from January 2016 to December 2016, (the imported period of 34 months up to December 2015 not requiring approval) on 22 January 2023 and Person A appeared to do so the same day (allegation 1(b)).
70. On 22 January 2023 the training record showed that Miss Jie'en requested that Person A approve all her nine PO's and Person A appeared to do so on the same day (Allegation 1(c)).

71. However, whilst the training record would suggest that this had all been undertaken by Miss Jie'en with Person A as her PES, the Committee had considered a bundle of documents with sample extracts of supervisor details for other ACCA Trainees whose supervisors' names are different but whose email addresses were the same as those of Miss Jie'en's supervisor.
72. The Supervisor details recorded that the person purporting to be Person A registered with one of the three common email addresses shared amongst this cohort of 91 cases.
73. The registration details provided by Miss Jie'en's Supervisor, Person A, included the common email address and also the supervisor CICPA membership number ending [PRIVATE]. These registration details referred to 'Attachments' beneath which is reference to 'CPA' being 'Certified Public Accountant'. The attachment purported to be the supervisor's CICPA membership card. However, although the name had been pixelated, the membership number was visible, ending [PRIVATE], which was not the same as the membership number provided by Miss Jie'en's supervisor, Person A, which ended [PRIVATE].
74. As referred to in Ms Calder's statement, the Committee found that this CICPA membership card had been uploaded by many supervisors who shared one of the three common email addresses.

**ANALYSIS OF MISS JIE'EN'S PO STATEMENTS AS CONTAINED IN HER PER TRAINING RECORD COMPARED WITH THOSE OF OTHER ACCA TRAINEES BEING PART OF THIS COHORT.**

75. Based on Linda Calder's evidence and the documentation to include the guidance available to trainees, the Committee found that all PO statements should be unique to the individual trainee and must not be copied from other trainees or from templates as this undermined the PER training record element of the ACCA qualification.
76. Where PO statements are the same or significantly similar to the PO statements of any other trainees, the Committee was satisfied that this would suggest, at the very least, that the trainee had not met the objective in the way

claimed or possibly at all and the practical experience claimed had not been supervised by a PES, who would or should have knowledge of the trainee's work.

77. In carrying out this analysis, the Committee noted that ACCA had been careful to record the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience, unless there was evidence suggesting otherwise.

78. The 'first in time date' was the date the trainee requested that their IFAC qualified line manager approve the PO in question within their PER. This was on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval. In most of the cases within this cohort, the supervisor approved the POs on the same day or, if not, very soon thereafter.

79. In relation to Miss Jie'en the analysis revealed, and the Committee found, that:

- (i) Two of her PO statements were first in time, namely POs 3 and 19, and
- (ii) Seven of her PO statements, being for POs 1, 2, 4, 5, 7, 18 and 20, were identical, or significantly similar, to the PO statements contained in the PER records of other ACCA trainees from this cohort and which predated those of Miss Jie'en's.

80. The following statements submitted by Miss Jie'en were the same, or effectively the same, as the trainees identified below:

PO1 – Trainees 1, 2, 3, 4, 5;

PO2 – Trainees 1, 2, 3, 4, 6;

PO4 – Trainee 7, 8, 9;

PO5 – Trainee 1, 2, 3, 4, 5;

PO7 – Trainees 1, 2, 3, 4, 10;

PO18 – Trainees 1, 2, 3, 4, 5;

PO20 – Trainee 1, 2, 3, 4, 5.



## **MISS JIE'EN'S RESPONSES IN RELATION TO ALLEGATIONS 1(A), (B) & (C)**

81. As Miss Jie'en had not attended this hearing, the Committee considered that it was appropriate to set out in some detail the responses provided by Miss Jie'en in the course of the investigation.
82. On 05 April 2024, ACCA sent an email to Miss Jie'en to which was attached a letter in which ACCA asked Miss Jie'en a series of questions regarding her application for membership.
83. After some delay, and in an email dated 14 May 2024, Miss Jie'en responded to the letter from ACCA, confirming that she had been employed by Company A and supervised by Person A. She went on to say:

*"Before I applied for membership, I joined an ACCA WeChat learning group where many people shared and I didn't know how to write it. I downloaded some templates from it and made modifications based on them. I'm worried that my writing may not be good, so I also posted it in the group and asked other friends to help me take a look together. Because I directly took the template written by others and rewrote it on this framework. When uploading, perhaps I uploaded the wrong version....*

*... Regarding email and certificate issues:*

*I work at an accounting firm, and my supervisor also has IFAC qualifications. I invited [them] to help me with certification, but [they] doesn't understand English, so I can only tell [them] orally. I think this phenomenon should be very common in China. I shared this difficulty in the group, where someone actively added me and told me that [they] is an ACCA teacher who can help me. [They] said [they] is a member of the Remote Teacher Program, an organization that specializes in helping students like me in need. [They] said [they] helped many students, and I also asked other students in the group. Indeed, many people received [their] help and successfully applied for membership. I also saw [them] often answering questions in the group, and I think [they] is trustworthy. I followed [their] request and sent [them] the relevant information about [Person A], followed [their] instructions to register this email, and finally completed the*

*authentication. After seeing ACCA's email, I put aside my other tasks and paused my job search to focus on dealing with ACCA's issues. After reviewing these files, I can probably guess the ins and outs of the situation. If ACCA has any other questions, you can communicate with me again."*

84. On 30 July 2024, ACCA wrote to Miss Jie'en asking her to respond to two further questions.
85. On 05 August 2024, Miss Jie'en replied. The answer to one of the questions, which related to whether Miss Jie'en had applied for membership or whether a third party had done so on her behalf, was unclear. However, Miss Jie'en gave a clear answer to the second question.
86. For the sake of clarity, the question and answer are set out below.

*"Question 2*

*ACCA is aware that many ACCA trainees whose supervisors shares the same email address, as your supervisor does, have provided to a third party the name of their supervisor. That third party has then registered in the name of the trainee's supervisor and having done so, then approved the trainee's POs and experience in the name of the trainee's supervisor*

*You have stated that you found a teacher online (who you do not name) to whom you sent 'relevant information about [Person A] [being your supervisor], followed [their] instructions to register this email, and finally completed the authentication'.*

*In order for a supervisor to be registered, the trainee adds the name and email address of their supervisor to the online PER training tool. The online training tool then sends an automated email to the supervisor inviting them to register. The supervisor can then register by clicking a link and confirming.*

*My understanding therefore is that you added the name of your supervisor, Person A, to the PER online tool with the email address provided by this teacher you found online, that email address being [PRIVATE].*

*This teacher, having accepted the invitation to register in the name of your supervisor [Person A], then approved the time and PO's in your PER training record in the name of [Person A]. Please confirm if my understanding is correct. If not please explain.*

87. Answer

Q2 :

*Your conclusion is correct. In my previous email, I mentioned that I work at an accounting firm and my supervisor also holds IFAC qualifications. I fully meet the requirements for applying for ACCA membership. But because I was not familiar with the membership application rules, I easily believed [their] words (I have checked the ACCA website and there is indeed a remote mentorship program), and I did not verify with ACCA, so I was negligent.”*

**COMMITTEE’S CONCLUSIONS IN RESPECT OF ALLEGATIONS 1(A), (B) & (C)**

88. The Committee relied on its findings of fact as set out in paragraphs 16 to 80 above.

89. In respect of allegations 1(a), (b) and (c), the Committee was satisfied, on the balance of probabilities, that Person A had not fulfilled the role of Miss Jie’en’s PES as required by PER.

90. The Committee found:

- (i) The email address of Person A was shared with other differently-named supervisors.
- (ii) The CICPA membership number provided to ACCA purporting to be that of Person A contained a membership number which was different from the CICPA membership number as contained in the CICPA membership card purported to have been uploaded by Person A, and

- (iii) The CICPA membership card purported to have been uploaded by Person A had been used by many purported supervisors using a common email address.
91. Save for one page of a chat log, which had not been translated, which Miss Jie'en suggested was an exchange between her and Person A, there was no evidence at all of any contact taking place between Miss Jie'en and Person A throughout her training at Company A as would be expected if Person A had been acting as her supervisor as shown on Miss Jie'en's PER.
92. As stated in the PER booklet, one of the three components of PER is to, *"regularly record your PER progress in your online My Experience record, which can be accessed via myACCA."* As stated, there was no such evidence.
93. The Committee had considered carefully the explanations provided by Miss Jie'en and had not found them to be credible, save that she accepted that she had used the services of someone she described as, *"a member of a Remote Teaching Platform"* to assist her in the registration process. There was no suggestion that she had contacted Company A or Person A to attempt to obtain any evidence that may have existed to support her claims. Finally, there was no evidence at all that Miss Jie'en had recorded her PER progress in her online MyExperience record, which can be accessed via myACCA.
94. The Committee found that Miss Jie'en allowed someone she described as a member of a Remote Teaching Platform, whose identity was never provided by Miss Jie'en, to register Person A as her PES. The Committee found, on the balance of probabilities, that, at that time, in allowing this unknown third party to do so, she knew that Person A was falsely registered as her PES.
95. The Committee also found that Miss Jie'en knew that Person A had not approved her qualifying experience nor had Person A approved her nine POs.
96. For these reasons, and based on the documentation provided by ACCA, the Committee found, on the balance of probabilities, that, on 22 January 2023, in relation to her ACCA Practical Experience Training Record, Miss Jie'en caused or permitted a third party:

- a) To register Person A as her practical experience supervisor and further,
  - b) To approve in Person A's name 12 months of qualifying experience and
  - c) To approve in Person A's name her nine performance objectives.
97. The Committee found allegations 1(a), (b) and (c) proved.

## **COMMITTEE'S FINDINGS IN RESPECT OF ALLEGATION 2**

98. The Committee relied on its findings of fact at paragraphs 16 to 80.
99. The Committee was satisfied, on the balance of probabilities, that, on 28 January 2023, Miss Jie'en, or a third party on her behalf, applied for membership of ACCA and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record that she had achieved POs 1, 2, 4, 5, 7, 18 and 20 when she had not done so in the manner described.
100. As stated, the Committee did not find Miss Jie'en's explanations credible. It was not plausible that the reason the wording of her PO statements was identical or significantly similar to those of other trainees was as a result of a mistake on her part. The Committee did not accept her explanation that she had downloaded templates which she then modified, or that she rewrote them and, when uploading them, *"perhaps I uploaded the wrong version"*. Miss Jie'en had not provided any evidence of the modified PO statements which she suggested she had prepared or that, once she realised her mistake, she took any steps to rectify the supposed error and notify ACCA.
101. The Committee was satisfied that Miss Jie'en had not provided a credible explanation why her PO statements were the same as other trainees' statements which predated hers. It also ignored the requirement that PO statements must be unique to the trainee.
102. It was not credible that trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms, including spelling mistakes. The Committee was satisfied that the wording was taken from some sort of template and that it represented a pattern of behaviour,

repeated in respect of all seven of Miss Jie'en's POs which were particularised in this allegation.

103. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements.
104. The Committee found that Miss Jie'en had knowingly allowed PO statements to be submitted in support of her application for membership which were identical, or practically identical, to the PO statements of other trainees, when Miss Jie'en knew they could not accurately reflect the work that she had undertaken.
105. By reference to the allegation, the Committee found that, whether by herself or through a third party, Miss Jie'en applied for membership to ACCA on or about 28 January 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved Performance Objectives 1, 2, 4, 5, 7, 18 and 20 in the manner described.
106. On this basis, the Committee found allegation 2 proved.

### **ALLEGATIONS 3(A), (B), (C) & (D)**

107. In reaching its decision on whether Miss Jie'en had acted dishonestly, it had relied on the test for dishonesty as prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.
108. The Committee relied on the entirety of the facts it had found in respect of allegations 1(a), (b), (c) and 2 as they all supported a finding that Miss Jie'en had gained membership of ACCA via improper means.
109. The Committee had also taken into consideration the response Miss Jie'en had provided to allegations 3(a) to (d) in the CMF, which was as follows:

*"In our previous communication, I admit that there was negligence in this matter. I trusted a teacher in ACCA's WeChat learning group who claimed to be a mentor for ACCA's Remote Teacher Program*

*I did not deceive ACCA, I did not act dishonestly. This is reflected in two aspects. Firstly, a few years ago, I was deceived because I trusted a third party, which was not my subjective intention; Secondly, in my recent communication with ACCA, I have always truthfully confessed the outcome of the incident without any concealment. I have voluntarily admitted all the mistakes that should have been admitted. But dishonesty is too serious for me*

*I have submitted evidence to prove that my work is genuine, and I have also submitted my chat records with my superiors as evidence, all of which are genuine. Just because there was a problem during the certification process doesn't mean I'm dishonest"*

110. For the reasons already outlined above, the Committee had not found her explanation to be credible. The Committee had found that there was substantial information available to Miss Jie'en regarding the PER process that she needed to follow and which would entitle her to apply for membership. This included a requirement, to regularly update her progress and experience on her online MyExperience which she could have accessed via myACCA.
111. Taking account of the extent of the information available to Miss Jie'en to enable her to appreciate the requirements of the PER process, it was not credible for Miss Jie'en to suggest that she had not familiarised herself with that process, nor was it credible that she thought that what she had done could in any way be proper and compliant.
112. With regard to allegations 1(a), (b) and (c), the Committee had found that Miss Jie'en allowed someone she described as a member of a Remote Teaching Platform, whose identity was never provided by Miss Jie'en, to register Person A as her PES. The Committee found, on the balance of probabilities, that, at that time, in allowing this unknown third party to do so, she knew that Person A was falsely registered as her PES.
113. The Committee also found that Miss Jie'en knew that Person A had not approved her qualifying experience nor had Person A approved her nine POs.

114. Miss Jie'en knew that her claim that Person A had supervised her properly and in accordance with the PER throughout the period of experience claimed was not true.
115. The Committee also took into consideration the findings in relation to someone purporting to be Person A using email addresses common to a number of other purported supervisors and the findings that the membership number provided for Person A was not the same as the membership number on the CICPA membership card that was relied upon.
116. The Committee was satisfied that, by the standards of ordinary decent people, the entirety of the conduct outlined above would be considered to be dishonest.
117. On this basis, the Committee found allegations 3(a), (b) and (c) proved.
118. In respect of POs 1, 2, 4, 5, 7, 18 and 20, the Committee had found that, on 28 January 2023, Miss Jie'en or someone on her behalf, applied for ACCA membership when she knew that the statements in the POs did not accurately describe the experience she claimed to have acquired.
119. The Committee had found that Miss Jie'en had failed to write the statements in support of POs 1, 2, 4, 5, 7, 18 and 20 in her own words. She had simply used words used by others and therefore there was no guarantee that the description would match in any way her practical experience. The Committee was satisfied that she knew that she had not achieved the performance objectives in respect of POs 1, 2, 4, 5, 7, 18 and 20 in the manner described in the statements she had submitted.
120. The Committee did not accept Miss Jie'en's explanations contained in her responses sent to ACCA in the course of the investigation and in the CMF that she had written out statements in her own words but had then mistakenly uploaded the versions which were identical to other trainees as outlined above and which Miss Jie'en indicated had been supplied to her by a third party.
121. Again, the Committee was satisfied that, by the standards of ordinary decent people, the entirety of the conduct outlined above would be considered to be dishonest.



122. Consequently, the Committee found allegation 3(d) proved.

### **ALLEGATION 3(E)**

123. On the basis that this allegation was pleaded in the alternative to allegations 3(a), (b), (c) and (d), the Committee made no finding in respect of it.

### **ALLEGATION 4(A) & (B)**

124. On the basis that this allegation was pleaded in the alternative to allegation 3(a), (b), (c) and (d), the Committee made no finding in respect of it.

### **ALLEGATION 5**

125. Taking account of its findings that Miss Jie'en had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA, and could properly be described as deplorable. It put at risk the integrity of the entire process of becoming a member of ACCA. This had profound consequences for the reputation of ACCA. In the Committee's judgement, it brought discredit to Miss Jie'en, the Association and the accountancy profession.

126. The Committee found Allegation 5 proved.

### **SANCTION AND REASONS**

127. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had listened to submissions from Mr Halliday, and to legal advice from the Legal Adviser, which it accepted.

128. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.

129. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain

public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.

130. The Committee considered whether any mitigating or aggravating factors featured in this case.
131. The Committee accepted that there were no previous findings against Miss Jie'en. There was no evidence of any other mitigating factors in this case. Whilst the Committee recognised that there was no obligation for her to do so, the Committee had not heard from Miss Jie'en at the hearing nor had it received any references or testimonials.
132. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Jie'en's behaviour had been dishonest and the steps Miss Jie'en had taken involved a level of sophistication, planning and collusion with others, particularly in relation to the submission of her application for membership, to include seven false PO statements. Her actions were designed to deceive her regulator.
133. The Committee noted that, whilst engaging with the process, Miss Jie'en had not shown any insight into her actions. The Committee was also not satisfied that Miss Jie'en had shown genuine remorse. The Committee was concerned that Miss Jie'en's dishonest conduct was to enable her to derive a personal benefit.
134. There was also a risk that Miss Jie'en would have gained qualification as an accountant without the necessary competence or experience. In this way, she could have caused harm or had an adverse impact on members of the public.
135. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
136. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate. There was no evidence to suggest that Miss Jie'en had a proper understanding and appreciation of the conduct found proved.

137. Miss Jie'en had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding her training, she had applied to become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Jie'en's part which may have led to her achieving a level of success to which she was not entitled and which was not merited. In this way, as stated, she presented a risk to the reputation of ACCA and the accountancy profession. It meant that she also presented a risk to the public.
138. In the Committee's judgement, Miss Jie'en's overall conduct was fundamentally incompatible with being an affiliate member of ACCA and risked undermining the integrity of ACCA membership. The Committee adopted the Guidance which stated that the reputation of ACCA and the accountancy profession was built upon the public being able to rely on a member, which would include an affiliate member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
139. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Miss Jie'en as an affiliate member of ACCA but could find none.
140. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Jie'en shall be removed from the affiliate register of ACCA.

## **COSTS AND REASONS**

141. The Committee had been provided with a simple costs schedule (page 1) and a detailed costs schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
142. The Committee concluded that ACCA was entitled to be awarded costs against Miss Jie'en, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,525. Taking account of

the nature of the case, the Committee did not consider that the costs incurred were unreasonable, although the hearing had taken less time than estimated.

143. Miss Jie'en had provided the Committee with a financial statement supported by a document from her employer showing her current income. Mr Halliday confirmed that it was appropriate for the Committee to take this information into account. It was clear that Miss Jie'en's financial resources were very limited.
144. In the circumstances, and in exercising its discretion, the Committee ordered Miss Jie'en to pay ACCA a contribution of £500 towards its costs.

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

145. The Committee had been informed that this was not a case in which an interim order had been made. Mr Halliday did not make an application for the order to take immediate effect and was content to leave it to the Committee's judgement whether it was necessary, and in the interests of the public.
146. In reaching its decision, the Committee took account of the fact that Miss Jie'en had not obtained ACCA membership and was therefore not satisfied that it was in the interests of justice to direct that its order should take immediate effect.
147. Consequently, the Committee decided that this order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

**Mr David Tyme**  
**Chair**  
**22 April 2025**