

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Wensheng Wang

**Heard on:** Wednesday, 02 April 2025

**Location:** Remotely via Microsoft Teams

**Committee:** Mr Andrew Popat CBE (Chair)  
Ms Nimra Syeda (Accountant)  
Ms Caroline Robertson (Lay)

**Legal Adviser:** Mr Robin Havard

#### Persons present

**and capacity:** Mr Samuel Irving (Case Presenter on behalf of ACCA)  
Miss Nicole Boateng (ACCA Hearings Officer)

**Summary** Allegations 1(a) & (b), 2(a) & (b), & 4 were found proved.  
Sanction – Exclusion from membership of ACCA with  
immediate effect

**Costs:** £5,000

#### ACCA



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## **PRELIMINARY APPLICATIONS**

### **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 265); an Additional Bundle (pages 1 to 26); a Bundle of documents relating to the complaint against Mr Wang (pages 1 to 51), and a Service Bundle (pages 1 to 21). The Committee had listened carefully to the submissions made by Mr Irving and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 27 February 2025 sent from ACCA by email to Mr Wang. It had noted the subsequent emails sent to him with the necessary link and password to enable him 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 Mr Wang'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. CDR 22(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 Mr Wang had access also contained the necessary information in accordance with CDR 10.
5. Consequently, the Committee decided that Mr Wang had been properly served with Notice of the proceedings.

### **PROCEEDING IN ABSENCE**

6. Mr Wang failed to respond to the email of 27 February 2025.

7. On 17 March 2025, ACCA attempted to call Mr Wang on the phone number on ACCA's register. There was no answer nor was there the facility to leave a message.
8. On 17 March 2025, ACCA sent an email to Mr Wang referring to the attempt to call him on the phone. The email included the date of hearing and asked him to indicate whether he intended to attend. He was also asked whether he would need the assistance of an Interpreter, who would be provided at ACCA's expense.
9. On 17 March 2025, Mr Wang replied saying, *"Thank you, I'm sure I won't participate."*
10. This was consistent with the indications he had provided earlier in the investigation. In the Case Management Form ("CMF") he had completed on 10 November 2024 and returned to ACCA, he had stated that he would not be attending and that he consented to the hearing proceeding in his absence. He had also stated in an email of 19 November 2024 that he would not be attending the hearing.
11. On 01 April 2025, ACCA sent to Mr Wang the link to enable him to join the hearing on 02 April 2025, in case he changed his mind and wished to attend. However, he had not attended the hearing.
12. The Committee considered that ACCA had done everything possible to enable Mr Wang to attend the hearing.
13. The Committee concluded that Mr Wang was aware of today's hearing, which he could have joined by telephone or video link. However, based on his response, the Committee found that Mr Wang had voluntarily absented himself. He had made it clear in his email of 17 March 2025 that he did not wish to attend, and the Committee found that he was content for the hearing to proceed in his absence.

14. 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.
15. 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 Mr Wang had provided in the course of the investigation.
16. The Committee ordered that the hearing should proceed in the absence of Mr Wang.

## **ALLEGATIONS**

### **Schedule of Allegations**

Wensheng Wang ('Mr Wang'), at all material times an ACCA trainee,

- 1) Whether by himself or through a third party applied for membership to ACCA on or about 21 September 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience Training Record:
  - a) His Practical Experience Supervisor in respect of his practical experience training in the period from 20 May 2018 to 20 June 2021 was Person A when Person A did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
  - b) He had achieved all or any of 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 18: Prepare for and plan the audit and assurance process

- 2) Mr Wang's conduct in respect of the matters described above was:
- a) In relation to Allegation 1a) above, dishonest in that Mr Wang sought to confirm his Practical Experience Supervisor, Person A, did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
  - b) In relation to Allegation 1b), dishonest in that Mr Wang knew he had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
  - c) In the alternative, any or all of the conduct referred to in Allegations 1a) and 1b) above demonstrates a failure to act with Integrity.
- 3) In the further alternative any or all of the conduct referred to in Allegations 1a) and 1b) above was reckless in that:
- a) Mr Wang failed to ensure that his Practical Experience Training Record was approved in all material respects by the supervisor named in his Practical Experience Training Record.
  - b) Mr Wang paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance

objectives referred to in Allegation 1b) accurately set out how each objective had been met.

- 4) By reason of his conduct, Mr 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.

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

17. 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 265); an Additional Bundle (pages 1 to 26); a Bundle of documents relating to the complaint against Mr Wang (pages 1 to 51), and a Service Bundle (pages 1 to 21). The Committee had listened carefully to the submissions made by Mr Irving and also considered legal advice, which it had accepted.
18. Whilst in the CMF Mr Wang had admitted Allegations 1(a) and (b), and Allegation 3, he had not formally responded to the Notice of Proceedings, nor had he attended the hearing to formally admit those allegations. Consequently, whilst acknowledging the earlier admissions, which it would take into account in due course, the Committee considered that it was appropriate at this stage to approach the allegations as if they were denied.

### **Allegations 1(a) & (b)**

#### **Background**

19. On 15 October 2018, Mr Wang was admitted as an affiliate.
20. On 23 September 2021, Mr Wang was admitted as a member of ACCA.

21. Allegations 1, 2 and 3 concern the conduct on the part of Mr Wang in relation to the completion of his practical experience training which is a prerequisite to applying for full membership of ACCA.
22. It is alleged that Mr Wang sought to mislead ACCA in respect of the person who supervised his work during his training and the content of all nine of his Performance Objectives.
23. In reaching its findings of fact in respect of Allegations 1(a) and (b), 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 8 August 2024.
24. None of the above evidence had been challenged by Mr Wang.
25. 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.
26. Finally, the Committee had read, and taken account of, the written responses provided by Mr Wang.

### **The process to acquire relevant practical experience**

27. The following sets out the process Mr Wang would have been required to follow, as detailed by Ms Calder in her statements.
28. The following abbreviations have been used:

PER – Practical Experience Requirement;

PES – Practical Experience Supervisor;

PO – Performance Objective.

29. 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.
30. A person undertaking practical experience is often referred to as an ACCA trainee being the term used to describe Mr Wang's status in the Allegations, the Report and the Supporting Evidence Bundle.
31. 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.
32. 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 practical experience Supervisor approves that PO.



33. 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 POs.
34. 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.
35. 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.
36. 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.
37. Each PO comprised of 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.
38. 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 ACCA's requirements as published in the 2019 PER 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.'*

39. 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.
40. 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.'*

41. 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.

42. A practical experience Supervisor means a qualified Accountant who has worked closely with the trainee and who knows the trainee's work. '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.
43. A practical experience Supervisor is usually the trainee's Line Manager. However, as stated, 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.'*
44. Trainees must enter their practical experience Supervisor's details using their ACCA MyExperience online recording tool which generates an invitation to their nominated Supervisor to act as their Supervisor. If the Supervisor accepts that invitation, the Supervisor is required to record their details using the same recording tool.
45. All practical experience Supervisors have to be registered with ACCA. Between August 2021 and March 2023, which is the material time in respect of the allegations against Mr Wang, the requirement was for IFAC qualified supervisors to record the name of their IFAC member body, and their membership number issued by that body.
46. Information has been obtained from one of ACCA's China offices in China about the support given to ACCA trainees in China.

47. 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.
48. The Committee had noted in the Bundle the list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There were a number dated in 2019 including one dated 30 May 2019, which included reference to the following:

*'...Record 36 months of accounting-related work experience in myACCA, and complete 9 Performance Objectives, which will be confirmed online by your Supervisor...'*
49. These are live webinars and therefore trainees can ask ACCA staff based in China any questions they may have.
50. The webinar details referred to encouraging affiliates to join the ACCA WeChat group of their regional service group and provided details how to join. All the webinars listed included 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 could ask ACCA China staff questions including about the PER process.
51. In addition to the WeChat groups, ACCA China uploaded to its WeChat platform articles relevant to the ACCA membership process. The Committee had been provided with a list of those articles (translated using Google translate) and included an article '*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. The article referred to a mentor, which was 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...'*

52. 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....'*

53. The Committee was satisfied, therefore, that there was significant information available to Mr Wang to enable him to understand fully the process relating to ACCA's PER and the training that was involved.

### **ACCA's investigation**

54. 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.
55. In the course of its investigation, ACCA discovered, on further analysis of this cohort of 91 trainees, the following common features.

56. During the period the PES's (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.
57. Although not compulsory at the time, most of these Supervisors also went on to upload what they claimed was their CICPA membership registration card.
58. 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 the Supervisors.
59. Furthermore, the Committee had considered the copy registration card exhibited to Ms Calder's statement and noted that the name recorded in this CICPA membership registration card is pixelated and therefore unidentifiable, as is the photograph.
60. Most of these trainees were registered with ACCA as resident in China.
61. Although the PER process stipulated 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.
62. 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 August 2021, with the latest date being March 2023.

63. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mr Wang was one such trainee.
64. In relation to Mr Wang's application for membership, Ms Watson says in her statement, and the Committee found, that once an application is received, this is recorded in ACCA's PROD database by an automated process. The record for Mr Wang recorded that his application for membership was received on 24 November 2018.
65. However, following that application, ACCA's Customer Operations team wrote to Mr Wang on 27 November 2018 notifying him that he had '*not entered any details of your employment of performance objectives in your experience records*', being a membership requirement.
66. Several years later, on 20 September 2021, Mr Wang emailed ACCA advising he had now completed his '*PER and PO*' and requested that ACCA review his application.
67. ACCA responded on 21 September 2021 congratulating Mr Wang on meeting ACCA's membership requirements but asked that he complete a membership declaration, a copy being attached to ACCA's email. Mr Wang emailed ACCA on the same day advising that he had read the declaration carefully and attached a signed version of the declaration dated 21 September 2021, being the date referred to in Allegation 1. ACCA acknowledged receipt on 23 September 2021, advising his application had been approved and he would be transferred to membership that day which ACCA's records confirm.

#### **The Practical Experience Requirement (PER) training record for Mr Wang**

68. Based on the documentation provided, the Committee made the following findings.
69. A copy of the PER training record for Mr Wang claimed that he obtained his experience while employed by one firm.

## **Company A**

70. The Committee found that the PER training record for Mr Wang recorded that he obtained his experience while employed by Company A.
71. In particular, it records that Mr Wang was employed at the above firm from 20 May 2018 to 20 June 2021 in the role of Accountant.
72. In red text in his PER training record, the Committee noted that 37 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above. This period was therefore in excess of the minimum requirement of 36 months.
73. The Supervisor details for Mr Wang recorded that Person A, the individual to whom reference is made in the allegations, registered on 20 September 2021 as his 'IFAC qualified Line Manager'.
74. As Mr Wang's apparent IFAC qualified Line Manager, Person A was authorised to approve both Mr Wang's time/experience while employed at Company A and all his POs. According to Mr Wang's training record, Person A did so.
75. Mr Wang requested Person A to approve his time/experience of 37 months on 20 September 2021 and Person A apparently did so the same day.
76. On 20 September 2021, Mr Wang requested that Person A approve all his nine POs and, again, Person A apparently did so on the same day.
77. The Supervisor details also record that Person A registered with one of the three common email addresses shared amongst this cohort of 91 cases.
78. In relation to this issue, the Committee had been provided with sample extracts of Supervisor details for other ACCA Trainees whose Supervisor's names are different but whose email addresses are the same as that of Mr Wang's apparent Supervisor, Person A.



79. The Committee had noted the registration details provided by Mr Wang's Supervisor, Person A. They included the common email address and also the Supervisor CICPA membership number. These registration details refer 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 has been pixelated, the membership number is visible, which was not the same as the membership number provided by Mr Wang's Supervisor.
80. As referred to in Ms Calder's statement, this CICPA membership card has been uploaded by many Supervisors who shared one of the three common email addresses.

**Analysis of Mr Wang's PO statements as contained in his PER training record compared with those of other ACCA trainees being part of this cohort.**

81. 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.
82. 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.
83. 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.

84. 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.
85. In relation to Mr Wang the analysis revealed, and the Committee found that:
  - (i) None of his PO statements were first in time, and
  - (ii) Nine of his PO statements were identical, or significantly similar, to the PO statements contained in the PER records of other ACCA trainees from this cohort and which pre-dated those of Mr Wang's.
86. The following statements submitted by Mr Wang were the same, or effectively the same, as the trainees identified below:
  - PO1 Trainee A;
  - PO2 Trainees A and B;
  - PO3 Trainees A, B and C;
  - PO4 Trainees A, B and C;
  - PO5 Trainees A, B and C;
  - PO6 Trainees A, B, C and D;
  - PO7 Trainees B and C;
  - PO9 Trainees B, C and D;
  - PO18 Trainee B.

### **Mr Wang's response in relation to Allegations 1 to 3**

87. On 8 March 2024, ACCA sent a letter to Mr Wang setting out the background and asking Mr Wang a series of questions in relation to his PER training record.
88. After some delay, and ACCA having to write to Mr Wang on two further occasions, he engaged with ACCA and provided the following responses. The Committee considered that, as Mr Wang had not attended to provide his account, it was appropriate to set out his responses in full.
89. On 21 April 2024, Mr Wang sent an email to ACCA which included the following:

*'... Here are my memories of this incident and my responses to several questions about ACCA:*

*When I first started learning ACCA, I joined an ACCA learning group online, which had many friends who studied together. The group leader was a mentor, and according to [them], [they] [were] a member of the ACCA mentorship program.*

*After graduation, [Private], I found a small company near my hometown to work [Private]. The company I work for is very small, [Private].*

*In the past few years of my work, I have often consulted [them] on accounting issues. [They] [seem] to be also working in the financial field and [have] rich experience. [They] [have] given me a lot of guidance, which has been very helpful for my work. [They] [have] also given me a lot of advice on accounting standards and internal regulations. [Private].*

*After working for three years, I couldn't find a qualified mentor. I talked to [them] about applying for membership, and after consulting, [they] said that [their] main purpose as an ACCA remote program mentor is to help students like me who*

*can't find mentors. [They] can help me. I checked the association's website and found that there is indeed such a plan.*

*[They] said that the mentorship program has a dedicated company and mentors. After this period of communication and exchange, [they] recognized my experience and agreed to let me join the mentorship program.*

*[They] performed very professionally and was very familiar with applying for membership, so I trusted [them]. According to [their] statement, I have already joined the mentor program, I added [Company A], [Person A], and [one of the three email addresses], then the membership application has been completed.*

*I have carefully read these POs and they were not written by me. When [they] guided me, [they] gave me a set of PO templates and asked me to modify them according to this set of templates. However, when I uploaded them, I mistakenly uploaded the wrong version, resulting in duplication. There is indeed my responsibility in this, and I was negligent.*

*About 2 years ago, [Group A] disbanded and our connection was also severed. In these days, I have tried to contact [them], but I can no longer find [their] [Group A]...’.*

90. On 16 May 2024, ACCA wrote again to Mr Wang, and the Committee sets out below the questions asked by ACCA and the responses provided by Mr Wang.

91. Q: Please provide me with the name of your 'mentor'.

A: *“The mentor just called [themselves] as: ACCA mentorship program”*

Q: My understanding is you do not have any record of your communications with this mentor. Please confirm if my understanding is correct. If you do have such records, please provide copies.

A: *“yes, [They] deleted me a long time ago. I have changed my phone and I cannot find the previous records”*

Q: Given the comments in your email, my understanding is that the sole supervisor registered to your PER training record, [Person A], did not approve any element of your PER training record but rather it was your 'mentor' who did so but in the name of [Person A]. Please let me have your comments on this observation.

A: *“You are right After a long period of communication and exchange with [them], [They] told me that I had passed the review and arranged for [Person A] to be my supervisor”*

Q: You refer to finding on ACCA's website a 'remote program mentor'. Please provide me with the relevant page from ACCA's website regarding this program.

A: *“Please review the picture I sent you”*

92. Finally, on 25 July 2024, ACCA sent an email to Mr Wang asking a number of further questions to which Mr Wang responded on 31 July 2024. He initially made the following statement:

*“Due to my ignorance and negligence, I mistakenly believed that I was in contact with the real mentorship program. Under the arrangement of the mentorship program, I filled in my work unit ([Company A]) and reviewer ([Person A]), thinking that these were all arranged by the mentorship program, so I did not have too many doubts. I don't know [Company A], nor do I know [Person A].”*

93. Subsequently, in answer to the following questions from ACCA, Mr Wang gave the following replies.

### Question 1

You have told me that you worked for a 'small company' with only two people in the finance department. Was this 'small company' the firm referred to in your PER training record namely [Company A]? If not, what was the name of this small company.

*“As I mentioned in my first email, I work for a small business that is not Company A. The reason why I wrote Company A in my PER is because I mistakenly believed that this company was provided by the mentor program, so I wrote it. The company I work for is [Company B]. I have been out of the company for over 3 years now”*

### Question 2

Was [Person A] one of the two people who worked in the finance department in the small company you were employed by?

*“no. I also explained this issue in the first email. I thought [Person A] was a member of the mentor program, so I added [them]”*

### Question 3

You have stated ' After a long period of communication and exchange with [them] [your group leader], [They] told me that I had passed the review and arranged for [Person A] to be my supervisor '. This suggests [Person A] may have been chosen by your group leader as your 'remote program mentor'. However it was the group leader who you state guided you and who considered your experience. If [Person A] was not one of the two people in your firm's finance department it would appear she was someone your group leader decided should be named as your supervisor for the purposes of your ACCA PER training record, although you never had any contact with [them]. Is that correct?

*"I don't quite understand what you're trying to express, I can provide an explanation for [Person A's] question. [Person A] is not a member of my company. After I contacted the mentor program, they designated [Person A] as my reviewer."*

**Committee's conclusions in respect of Allegations 1(a) & (b)**

94. The Committee was satisfied, on the balance of probabilities, that Person A had not fulfilled the role of Mr Wang's PES as envisaged by PER.
95. With regard to Person A, whilst this person was described as Mr Wang's "IFAC qualified Line Manager", 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 by Person A contained a membership number which was different from the CICPA membership number as contained in the CICPA membership card uploaded by Person A.
  - (iii) The CICPA membership card uploaded by Person A had been used by many purported Supervisors using a common email address.
96. As stated in the PER guide, 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.
97. To summarise, in reaching its finding, the Committee had taken account of the following:
  - (a) There was no documentary evidence at all of any contact between Mr Wang and Person A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Mr Wang when at Company A;

- (b) This could not have been possible in any event as Mr Wang accepted that he never actually worked at Company A;
  - (c) There was no evidence to support the existence of Person A. It was a name provided to Mr Wang by someone he described as *his "remote program mentor"* but Mr Wang was not able to provide either the name or any other information regarding this person;
  - (d) Mr Wang accepted that it was the person who was described as his remote program mentor who had approved his PER training record and used Person A's name in doing so;
  - (e) The Committee found that the explanations put forward by Mr Wang lacked credibility. It was not plausible for Mr Wang to suggest that he had simply failed to take sufficient notice of the PER training requirements, particularly taking account of his confirmation that he had joined an ACCA online learning group and, more particularly, he accepted that he had visited ACCA's website to confirm the procedure that he was required to follow.
98. There was no evidence to suggest that it was the "remote program mentor" who had actually applied on Mr Wang's behalf for membership. As stated below, it was also Mr Wang's evidence that it was he who had uploaded his PO statements. The Committee therefore found, on the balance of probabilities, that, on 21 September 2021, Mr Wang had applied for membership on that date and, in doing so, purported to confirm in relation to his ACCA Practical Experience Training Record his Practical Experience Supervisor in respect of his practical experience training in the period from 20 May 2018 to 20 June 2021 was Person A. However, the Committee found that Person A did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
99. On this basis, the Committee found Allegation 1(a) proved.



100. Similarly, the Committee found, on the balance of probabilities, that, on 21 September 2021, Mr Wang applied for membership and, in so doing, purported to confirm in relation to his PER training record, that he had achieved POs 1, 2, 3, 4, 5, 6, 7, 9 and 18 by indicating that they had been approved in Person A's name.
101. Once again, the explanation provided by Mr Wang was not remotely credible. The Committee rejected his written evidence that he had been provided with a set of completed PO statements by his remote program mentor as illustrations and, having written out his own PO statements, he then mistakenly submitted the versions provided by the remote program mentor instead. Such an explanation was simply not plausible, particularly when considered in conjunction with the explanations put forward in respect of Person A acting as his PES. Furthermore, Mr Wang had not provided to the Committee the statements he says he actually drafted.
102. On this basis, the Committee found Allegation 1(b) proved.

**Allegation 2(a) & (b)**

103. In reaching its decision on whether Mr Wang 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.
104. In reaching its finding, the Committee had considered the entirety of the facts it had found in respect of Allegations 1(a) and 1(b) as they all related to Mr Wang gaining membership of ACCA via improper means.
105. With regard to Allegation 2(a), the Committee took into consideration the fact that he had submitted an application for membership based on having worked for Company A for over 36 months, which he admitted he had not, and that he had been supervised by Person A, which, again, he knew he had not. Indeed, he had never met anyone called Person A, and so he must have known that

Person A could not possibly have supervised his work over the period of his supposed employment at Company A.

106. For the reasons outlined above, the Committee did not find his explanations to be credible. Furthermore, his responses in the CMF were also not plausible. He maintained that the false information contained in his application for membership was a mistake and not deliberate.
107. Taking account of the extent of the information available to Mr Wang to enable him to appreciate the requirements of the PER process, it was not credible for Mr Wang to suggest that he had not familiarised himself with that process. It was not credible that he thought that what he had done could in any way be proper and compliant.
108. Consequently, the Committee found that, in respect of Allegation 1(a), Mr Wang acted dishonestly. 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.
109. With regard to Allegation 2(b), the Committee had found that Mr Wang had deliberately submitted PO statements which were identical, or practically identical, to the PO statements of other trainees, when Mr Wang knew they did not accurately reflect the work that he had undertaken.
110. As stated, taking account of his written responses, the Committee found, on the balance of probabilities, that it was Mr Wang who had submitted his application for membership on 21 September 2021.
111. In respect of Allegation 1(b), the Committee found that, as at 21 September 2021, Mr Wang knew it was wrong to name Person A in his training record as the person who approved his POs when there was no evidence to suggest that Person A had, in fact, approved those POs.

112. Further, with regard to Allegation 1(b), the Committee had found that Mr Wang had failed to write the statements in support of POs 1, 2, 3, 4, 5, 6, 7, 9, and 18 in his own words. He had simply used a set of completed templates provided to him and he knew that the description in those PO statements would not match in any way his practical experience. The Committee was satisfied that he knew that he had not achieved the performance objectives in respect of those POs in the manner described in the statements he had submitted.
113. On this basis, the Committee found Allegation 2(b) proved, in that Mr Wang knew that he had not achieved all of the POs as described in the PO statements. The Committee was satisfied that, once again, by the standards of ordinary decent people, the entirety of the conduct outlined above would be considered to be dishonest.
114. Consequently, the Committee found Allegations 2(a) and (b) proved.

#### **Allegation 2(c)**

115. On the basis that this allegation was pleaded in the alternative to Allegations 2(a) and (b), the Committee made no finding in respect of it.

#### **Allegation 3**

116. On the basis that this allegation was pleaded in the alternative to Allegation 2(a) and (b), the Committee made no finding in respect of it.

#### **Allegation 4**

117. Taking account of its findings, that Mr Wang had acted dishonestly, the Committee was satisfied that he 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 Mr Wang, the Association and the accountancy profession.

118. The Committee found Allegation 4 proved.

### **SANCTION AND REASONS**

119. 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 Irving, and to legal advice from the Legal Adviser, which it accepted.

120. 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.

121. 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.

122. The Committee considered whether any mitigating or aggravating factors featured in this case.

123. The Committee accepted that there were no previous findings against Mr Wang. There was no evidence of any other mitigating factors in this case. The Committee had not heard from Mr Wang, nor had it received any references or testimonials. Whilst he had indicated in his responses that he admitted Allegations 1 and 3, the basis of those admissions had been rejected.

124. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Wang's behaviour had been dishonest and the steps Mr Wang had taken involved a level of sophistication, planning and collusion with others, particularly in relation to the submission of his application for

membership, to include nine false PO statements. His actions were designed to deceive his regulator.

125. The Committee noted that, whilst engaging with the process, Mr Wang had not shown any genuine insight into his actions. The Committee was also not satisfied that Mr Wang had shown any remorse. The Committee was concerned that Mr Wang's dishonest conduct was to enable him to derive a personal benefit.
126. There was also a risk that Mr Wang would have gained qualification as an Accountant without the necessary competence or experience. In this way, he could have caused harm or had an adverse impact on members of the public.
127. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
128. 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 Mr Wang had a proper understanding and appreciation of the conduct found proved.
129. Mr Wang had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his 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 his training, he had become a member when he may not have been competent to hold such a position. Therefore, this was conduct on Mr Wang's part which had led to his achieving a level of success to which he was not entitled, and which was not merited. In this way, as stated, he presented a risk to the reputation of ACCA and the accountancy profession. It meant that he also presented a risk to the public.

130. In the Committee's judgement, Mr Wang's overall conduct was fundamentally incompatible with being a 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 to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
131. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Wang as a member of ACCA but could find none.
132. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Wang shall be excluded from membership of ACCA.

### **COSTS AND REASONS**

133. 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.
134. The Committee concluded that ACCA was entitled to be awarded costs against Mr Wang, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,674. 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.
135. Mr Wang had provided the Committee with schedule of his financial means, together with a document indicating his current income. However, the Committee was not satisfied that this was sufficient information to satisfy it as to Mr Wang's income. The document which purported to show his current income was not on official letter-heading from the Company.

136. The Committee was prepared to accept that Mr Wang's financial circumstances [Private] and took this into account when assessing the amount he should be required to pay.
137. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Wang should be expected to pay. Taking account of what had been said by Mr Irving, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,000.

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

138. Taking into account all the circumstances, and on the application of Mr Irving, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
139. In reaching its decision, the Committee took account of the fact that Mr Wang had obtained his ACCA membership by dishonest means. In failing to engage with this hearing, although Mr Wang suggested that he had not relied on his ACCA membership which he had acquired by dishonest means, the Committee had no way of knowing if Mr Wang is continuing to hold himself out as a member of ACCA.
140. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

**Mr Andrew Papat CBE**  
**Chair**  
**02 April 2025**