

**HEARING**

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

**REASONS FOR DECISION**

**In the matter of:**        **Mrs Qing Miao**

**Heard on:**                **Wednesday, 13 and Thursday, 14 August 2025**

**Location:**               **Remotely via MS Teams**

**Committee:**            **Mr Andrew Gell (Chair)**  
                                 **Ms Nimra Syeda (Accountant)**  
                                 **Ms Deborah Fajoye (Lay)**

**Legal Adviser:**        **Mr Alastair McFarlane**

**Persons present  
and capacity:**        **Mrs Qing Miao (ACCA Trainee)**  
                                 **Ms Michelle Terry (ACCA Case Presenter)**  
                                 **Miss Mary Okunowo (Hearings Officer)**  
                                 **Mr Yali Quan (Interpreter)**

**Summary:**                **Severe Reprimand.**

**Costs:**                    **Awarded in favour of ACCA in the sum of £500.00**

1. ACCA was represented by Ms Terry. Mrs Miao attended but was not represented. Mr Quan acted as Interpreter as and when Mrs Miao needed

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assistance. The Committee had before it a bundle of papers, numbered pages 1 – 274, a Separate bundle, numbered pages 1-55, a Tabled Additional bundle, numbered pages 1-47, an Additional bundle, numbered pages 1-59, a Further Additional bundle, numbered pages 1-46 and a Service bundle numbered pages 1-14.

## **SERVICE**

2. Having considered the Service bundle, the Committee was satisfied that notice of the hearing was served on Mrs Miao in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

## **ALLEGATIONS**

Mrs Qing Miao (‘Mrs Miao’), at all material times an ACCA trainee:

- 1) On or about 21 October 2021 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 48 months of qualifying experience and further,
  - c) To approve in Person A’s name her performance objectives.
- 2) 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 5: Leadership and management
  - Performance Objective 7: Prepare external financial reports
  - Performance Objective 14: Monitor performance
- 3) Mrs Miao’s conduct in respect of the matters described above was:

- a) In relation to Allegation 1 a), dishonest in that Mrs Miao knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.
  - b) In relation to Allegation 1 b), dishonest in that Mrs Miao knew her supervisor, Person A, had not approved her qualifying experience.
  - c) In relation to Allegation 1 c), dishonest in that Mrs Miao knew Person A had not approved her nine performance objectives.
  - d) In relation to Allegation 2, dishonest in that Mrs Miao 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 2 above was reckless in that:
- a) Mrs Miao failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.
  - b) Mrs Miao 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, Mrs Miao is:
- a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above.

## **BACKGROUND**

3. Mrs Miao became an ACCA student on 26 July 2019.

4. Mrs Miao is a student and therefore has yet to complete her ACCA exams. However, such students are nevertheless permitted by ACCA to complete any or all of their 36 months practical experience before they complete all their exams and to record this experience in their Practical Experience Training record.
5. A person undertaking practical experience is often referred to as an ACCA trainee being the term used to describe Mrs Miao's status in the allegations, the report and the supporting evidence bundle.
6. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement training record (PER), which is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
7. 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.
8. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs. 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.
9. 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.

10. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person. The three email addresses were as follows:

- [Email 1]
- [Email 2]
- [Email 3]

11. Further analysis of this cohort of 91 trainees confirmed the following:

- Most of these trainees were registered with ACCA as resident in China.
- Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same. These ACCA trainees had therefore copied their PO statements from others.
- Of these 91 trainees, the earliest date a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.

12. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mrs Miao is one such trainee.

## **ADMISSIONS**

13. Mrs Miao accepted that her behaviour had been reckless as alleged in Allegation 4 but given her denial of all the other allegations, the Committee determined that it was not appropriate to accept that admission at present, but to put ACCA to proof in relation to all matters.

## **ACCA'S SUBMISSIONS**

### **Allegations 1 and 2**

14. ACCA had relied principally on the following:

- Linda Calder's statement which describes ACCA's Practical Experience Requirements;
- Mrs Miao's completed PER training record which was completed on or about 21 October 2021.
- Mrs Miao's Supervisor details which record that Person A was her 'IFAC qualified line manager' in relation to her two roles while employed at Firm A, and therefore her practical experience supervisor for those two roles;
- Mrs Miao's PER training record which apparently records Person A approved Mrs Miao's time / experience of 30 months and 21 months in her respective roles at Firm A.
- Mrs Miao's PER training record which apparently records Person A approved all Mrs Miao's POs;
- That three of Mrs Miao's PO statements are the same as many other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed or possibly at all;
- That the email address of her purported supervisor is shared with many other differently named supervisors;
- Mrs Miao's assertion that she provided her ACCA login and password to a 'course assistant'. (However, she had stated that 'I never give them my agreement to register and sign off me as my supervisor ....').

### **Allegation 3 (a) to 3 (d) - Dishonesty**

15. ACCA's primary case against Mrs Miao is that she was dishonest in that she

knew Person A had been falsely registered as her supervisor; that Person A had not approved her qualifying experience; that she knew Person A had not approved her nine performance objectives and that she knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements. Alternatives of a lack of integrity and recklessness were also alleged.

16. ACCA submitted that there was extensive advice available online as to how an ACCA trainee must complete their PER. This makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique, and that the PO's have to be approved by an IFAC qualified supervisor. ACCA contended that it is not credible that Mrs Miao was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. ACCA submitted Mrs Miao claimed (i) that her supervisor had approved her time / experience in her PER training record which she knew to be untrue, (ii) to have achieved three POs with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the POs as described in these statements or at all and, (iii) that her supervisor had approved her POs which she knew to be untrue. ACCA therefore submitted this conduct would be regarded as dishonest by the standards of ordinary decent people.

### **Allegation 3 (e) – Integrity**

17. In the alternative, ACCA submitted that if the conduct of Mrs Miao is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

### **Allegation 4 – Recklessness**

18. In the further alternative, ACCA submitted that Mrs Miao's conduct was reckless in that she i) failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor and ii) 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.

### **Allegation 6 – Misconduct / Liability to disciplinary action**

19. ACCA submitted that Mrs Miao's conduct whether dishonest or lacking integrity or reckless was sufficiently serious to reach the threshold for misconduct.

### **MRS MIAO'S SUBMISSIONS**

20. Mrs Miao engaged with ACCA throughout the investigatory process, answering the matters put to her. She prepared a written 'Statement of Defence' and provided further written explanations attached to her completed Case Management Form, dated 14 May 2025. In addition, she gave oral evidence to the Committee and made closing oral submissions.
21. In essence, Mrs Miao denied acting dishonestly at all. She maintained that she did not know that Person A had been registered as her practical experience supervisor or the other bases of dishonesty alleged in Allegation 3. She accepted that she had previously engaged a third-party, through WeChat, to assist her with an online course for which she had paid a fee some years before. She had provided her account information (Login and password) to the third-party. She had reverted to that third-party for advice in respect of the PER process but not authorised the third-party to make any false submissions to ACCA.
22. Mrs Miao maintained that she was very experienced in her drafting skills and, having completed an undergraduate and a Master's degree, was well aware of the serious consequences for plagiarism. She maintained that she had no need to copy other people's work and did not do so. She stated that she had logged out of the system the final time several days before the 21 October 2021 and that the third-party made the submission without her knowledge or consent. She contended that the statements for POs 5, 7, and 14 must have been altered by the third-party without her knowledge. She speculated that the third-party may have made a mistake including her in a list of people who had paid for their submissions to be made. Person A had been her line manager, and she believed that person could be his supervisor. She stated that:

*"Based on the PER guide, "Qualified account" means a member of an IFAC or a qualified account recognized by law in your country. My supervisor has an Accounting Certificate in China which satisfied the requirement at that time."*



23. Mrs Miao accepted that her conduct was reckless. She maintained she ought to have been aware of and checked the submission made by the third-party and did not do so.

## **DECISION ON ALLEGATIONS AND REASONS**

24. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J's observations in *Lawrance v. GMC [2015] EWHC 581(Admin)* to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.
25. The Committee heard that there had been no previous findings against Mrs Miao and accepted that it was relevant to put her good character into the balance in her favour.

## **DECISION ON FACTS**

26. The Committee noted the submissions of Ms Terry for ACCA and of Mrs Miao on her own behalf.

## **Allegations 1 and 2**

27. The Committee was satisfied on the balance of probabilities that these allegations were established by ACCA's documentary evidence and by Mrs Miao's acceptance that she shared her login details and the name of Person A with the third party and that she told the third-party Person A was her supervisor. By providing her login details to the third-party, the Committee was satisfied Mrs Miao "allowed" this submission to happen. It was satisfied that she therefore had allowed Person A to be registered as her supervisor and to approve her qualifying experience and POs. Further, it was satisfied that by providing her login details to the third-party Mrs Miao did purport to confirm that she had achieved the Performance Objectives listed in Allegation 2. Accordingly, Allegations 1 and 2 were proved.

### **Allegation 3**

**Mrs Miao's conduct in respect of the matters described above was:**

- a) In relation to Allegation 1 a), dishonest in that Mrs Miao knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.**
- b) In relation to Allegation 1 b), dishonest in that Mrs Miao knew her supervisor, Person A, had not approved her qualifying experience.**
- c) In relation to Allegation 1 c), dishonest in that Mrs Miao knew Person A had not approved her nine performance objectives.**
- d) In relation to Allegation 2, dishonest in that Mrs Miao knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.**

28. The Committee next asked itself whether the proven conduct in Allegations 1 and 2 was dishonest. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords [2017] UKSC67* the Committee first considered what Mrs Miao's belief was, as to the facts.
29. The Committee made a careful assessment of Mrs Miao's email responses to ACCA, her statement of defence and her oral evidence. Her position was that she did not know that Person A had been registered as her supervisor. She had not logged in on 21 October 2021. She had used the third-party previously and sought advice in relation to the PER system. The Committee had the benefit of seeing and hearing Mrs Miao give evidence and be cross-examined on her account. It found that she was open in her answers, readily accepted where she had been at fault and did her best to assist the Committee. In all the circumstances it accepted her account as credible and that her state of knowledge as to the facts was that she reasonably believed that Person A could be her supervisor for the PER and that she did not know that Person A had been registered by the third party as her supervisor.

30. The Committee was therefore not persuaded that there was sufficiently cogent evidence before it on which it could conclude that ACCA has proved that she knew Person A had been falsely registered. Accordingly, Allegation 3 a) is not proved.
31. The Committee was satisfied given its finding in Allegation 3 a) that Allegations 3 b) and 3 c) follow and are also not proved. The Committee was satisfied that Mrs Miao believed her supervisor was Person A and that they had approved her POs.
32. In relation to Allegation 3 d) as the Committee was not satisfied that it has been proved that Mrs Miao knew that the record purported to confirm that she had achieved those POs, the allegation of dishonesty is not proved. Mrs Miao maintained that she had achieved all the POs and that what she put accurately reflected her experience. She did not know that the POs had been changed by the third party and did not know that the false POs had been submitted. The Committee accepted this. Accordingly, Allegation 3 d) was not proved

**e) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.**

33. Given the Committee's findings as to Mrs Miao's state of mind, the Committee was not persuaded that her level of culpability reached the threshold of a lack of integrity as defined by Jackson LJ in *Wingate and Evans v The Solicitors Regulation Authority* [2018] EWCA Civ366. Accordingly, Allegation 3 e) was not proved.

**Allegation 4 - Recklessness**

34. The Committee noted and accepted Mrs Miao's admission to this allegation. In any event, the Committee accepted that Mrs Miao's culpability in not ensuring that her practical experience training record was properly approved and in not ensuring that the performance objective statements accurately set out how each objective has been met, amounted to unreasonable risk taking and was reckless. Accordingly, Allegation 4 was proved.

## **Allegation 5**

**By reason of her conduct, Mrs Miao is:**

**Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above.**

35. The Committee next asked itself whether by reckless conduct, Mrs Miao was guilty of misconduct.
36. The Committee had regard to the definition of misconduct in bye-law 8(c) and the assistance provided by the case law on misconduct. The Committee was satisfied that Mrs Miao's recklessness in relation to the submission of very important documentation for the qualification of ACCA students was a serious falling short of the standards expected. It was satisfied that Mrs Miao's omissions brought discredit on herself, ACCA and the accountancy profession. Therefore, the Committee was satisfied that Mrs Miao's conduct had reached the threshold for misconduct.

## **SANCTIONS AND REASONS**

37. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It took account of the submissions of both parties.
38. The Committee accepted the advice of the Legal Adviser.
39. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The reckless failings were serious. Mrs Miao had fully cooperated with ACCA, as was her duty, and had fully engaged with the process.
40. The Committee did not identify any aggravating factors.
41. The mitigating factors the Committee identified were:

- A previous good character with no disciplinary record
- Relevant admissions
- Full expressions of remorse and apology
- Developing insight

42. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment and Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the Guidance were present, in particular, that the misconduct was not intentional; that there were genuine expressions of regret and previous good character, there was no repetition of the behaviour and there was developing insight. It also considered the factors listed at C5 of the Guidance that may justify removal. The Committee was satisfied that her reckless behaviour was not fundamentally incompatible with Mrs Miao remaining on the register of ACCA. It was satisfied that in the circumstances the appropriate and proportionate sanction was a Severe Reprimand.

## **COSTS AND REASONS**

43. ACCA claimed costs of £10,523.50 and provided a detailed schedule of costs. The Committee noted Mrs Miao has provided a statement of means and gave evidence as to her limited financial circumstances. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken but made a reduction as the hearing lasted less time than anticipated. It then considered Mrs Miao's means. Accordingly, the Committee considered that it was appropriate to make a significant reduction to reflect this and to avoid causing Mrs Miao severe financial hardship. It considered the sum of £500 was appropriate and proportionate. It ordered that Mrs Miao pay ACCA's costs in the amount of £500.

**Andrew Gell**  
**Chair**  
**14 August 2025**