

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Miss Ye Shi

**Heard on:** 09 December 2025

**Location:** Remotely via Microsoft Teams

**Committee:** Ms Ilana Tessler (Chair)  
Ms Joanne Royden-Turner (Accountant)  
Mr Roger Woods (Lay)

**Legal Adviser:** Mr Robin Havard

**Persons present  
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)  
Ms Anna Packowska (Hearings Officer)  
Miss Ye Shi (Member)

**Summary** Appeal allowed. Findings of Disciplinary Committee on 28  
February 2025 and 3 June 2025 rescinded. Case remitted  
to the Disciplinary Committee to be heard afresh.

**Costs:** No order

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## **INTRODUCTION**

1. The Appeal Committee of ACCA ('the Committee') convened to consider the ACCA's appeal against findings made by the Disciplinary Committee ("DC") in the case of Miss Ye Shi at a hearing on 28 February 2025 and 3 June 2025.
2. The Committee had been provided with several folders, each containing the documents provided in relation to each of the hearings outlined below. They are entitled as follows: DC 2024-PTA 2024-AC 2024-REASONS; DC 28 02 & 03 06 25; PTA 2025 – PAPERS AND REASONS; AC 09&10 12 2025. The Committee had also received a service bundle in advance of this hearing.
3. The Committee had listened to submissions from Mr Mustafa on behalf of ACCA, and from Miss Shi. It had also been provided with legal advice which it had accepted.

## **ALLEGATIONS**

Miss Ye Shi (Miss Shi), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 6 September 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record:
  - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 1 March 2019 to 31 August 2020 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) She had achieved the following Performance Objectives:
    - Performance Objective 1: Ethics and professionalism;

- Performance Objective 2: Stakeholder relationship management;
- Performance Objective 3: Strategy and innovation;
- Performance Objective 4: Governance, risk, and control;
- Performance Objective 8: Analyse and Interpret financial records;
- Performance Objective 9: Evaluate Investment and financing decisions;
- Performance Objective 11: Identify and manage financial risk.

2. Miss Shi's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a), dishonest, in that Miss Shi sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
- b) In respect of allegation 1b) dishonest, in that Miss Shi knew she had not achieved all, or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements, or at all.
- c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with integrity.

3. In the further alternative to Allegation 2a), 2b), and/or 2c) above, such conduct was reckless in that Miss Shi paid no, or insufficient regard to ACCA's requirements to ensure:

- a) her practical experience was supervised;

b) her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed

c) that the performance objectives statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.

4. By reason of her conduct, Miss Shi 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.

#### **PROCEDURAL HISTORY**

4. There is a considerable procedural history to this case.
5. At a hearing on 26 and 27 March 2024, the Disciplinary Committee considered the allegations against Miss Shi as set out above.
6. By a decision dated 27 March 2024, the Disciplinary Committee found allegations 1(a) and 1(b) proved, but found allegations 2, 3 and 4 not proved/established.
7. By a decision dated 26 June 2024, an Appeal Chair granted ACCA permission to appeal against the decision of the Disciplinary Committee of 27 March 2024.
8. By a decision of an Appeal Committee dated 16 October 2024, ACCA's appeal was allowed and the unproven findings in respect of allegations 2, 3 and 4 of the Disciplinary Committee were rescinded. The case was remitted to a Disciplinary Committee to be heard afresh.
9. On 28 February 2025 and 3 June 2025, a newly-constituted DC duly heard the case against Miss Shi afresh.
10. By a decision dated 3 June 2025, the DC found allegations 1(a) and 1(b) not proved. In those circumstances, the DC did not go on to consider allegations 2,

3 or 4 as they were dependent on the DC's findings in respect of allegations 1(a) and 1(b).

11. By a decision dated 6 August 2025, an Appeal Chair granted ACCA permission to appeal to this Committee against the decision of the DC of 3 June 2025.

#### **HEARING – 09 DECEMBER 2025**

12. In advance of the hearing, the Committee confirmed that it had read the substantial volume of documentation with which it had been provided. This included the decision of the DC of 27 March 2024 and the documents submitted in advance of that hearing, together with the subsequent decisions in the subsequent appeal.
13. The Committee had paid particular regard to the DC's decision of 3 June 2025 which was the subject of this appeal; a document entitled "Appellant's Grounds of Appeal" dated 30 July 2025, and a document entitled the "Respondent's Grounds of Opposition" submitted by Miss Shi.

#### **Submissions of Mr Mustafa on behalf of the Appellant, ACCA.**

14. Mr Mustafa confirmed that he relied on the Appellant's Grounds of Appeal dated 30 July 2025. He confirmed that the only ground of appeal available to ACCA was under regulation 5(5) of the Appeal Regulations 2014 as amended ("AR").
15. The following is a summary of the oral submissions he made to the Committee.
16. Mr Mustafa maintained that the DC's findings in respect of allegations 1(a) and (b) were findings that no DC, acting reasonably, would have made.
17. It was submitted that the case involving Miss Shi was part of the [REDACTED] (Person A) cohort. In 2021, ACCA became aware that between December 2019 and January 2021, it had been purported by approximately 100 trainees that Person A had approved their Performance Objectives (POs).

18. ACCA contacted Person A via CICPA; Person A denied that they had provided any supervision to those 100 trainees. It also transpired that the PO statements of those trainees were either identical or very similar.
19. All 100 of those trainees, which included Miss Shi, were referred to ACCA's Investigation Team.
20. Mr Mustafa provided a brief overview of ACCA's training to the extent that it was relevant to this hearing.
21. As part of a trainee's Practical Experience Requirement ("PER") Training, a trainee would be required to have a Practical Experience Supervisor ("PES"), who must be IFAC qualified or qualified in the country in which they are working. The PES must work closely with the trainee. The trainee can select an external PES if there is no one within the organisation where the trainee is working who is suitably qualified. However, even if external, the PES must have knowledge of the trainee's work, must work closely with the trainee, and the trainee must demonstrate their experience in the workplace.
22. The PO statements must be unique and not copied. They must be in the trainee's own words and reflect their work experience.
23. Turning to allegation 1(a), Miss Shi applied for membership of ACCA on 6 September 2020 and purported to confirm that, between 1 March 2019 and 31 August 2020, her PES was Person A i.e. [REDACTED] when, in fact, Person A did not supervise her practical experience training in accordance with ACCA's requirements as published or at all.
24. As for allegation 1(b), Miss Shi purported to confirm that she had achieved seven of her POs as part of her Practical Experience training.
25. The DC found that neither limb of allegation 1 was proved and Mr Mustafa submitted that its decision was one that no DC, acting reasonably, could have made.

26. In particular, at paragraph 64 of its decision, the DC had stated:

*“The Committee considered what was meant by the word ‘purported.’ It applied a plain English interpretation to this word and considered that ‘purport’ meant that Miss Shi had put forward something that was not true or pretended to claim something. The Committee considered that there was an element of criticism and culpability connected with the word ‘purported.’”*

27. Mr Mustafa submitted that there was no basis on which the DC was able to reach such a conclusion. He maintained that allegation 1(a) was a factual allegation with three elements to it:

1. Did Miss Shi apply for membership?
2. Did Miss Shi claim that Person A supervised her?
3. Did Person A supervise Miss Shi?

28. By contrast, Mr Mustafa pointed out that allegations 2, 3 and 4 set out what was alleged in terms of Miss Shi’s culpability. In adopting the approach that it did, the DC effectively rendered allegations 2 and 3 redundant, and the DC had effectively conflated allegation 1 with allegations 2, 3 and 4.

29. Mr Mustafa maintained that such a finding, in and of itself, was a finding that no reasonable DC could have made.

30. To use the word “purported” did not lead to any suggestion of criticism or culpability and it simply meant that this was what was “claimed” by Miss Shi in her PER.

31. Furthermore, in paragraph 64 of the DC’s decision, it says that it applied a “*plain English interpretation*” but the DC provided no source material for its finding and it was necessary for its findings to be reasoned.

32. With regard to allegation 1(a), at paragraph 69, the DC based its decision on two further findings, namely that Miss Shi “*genuinely believed*” that Person A

was her PES and secondly that ACCA's guidance on what was required of an external PES was not as clear as ACCA suggested.

33. In respect of the first point, this was misconceived. The question the DC should have asked itself was whether or not Miss Shi had been supervised by Person A, not whether she genuinely believed that she had been supervised by Person A.
34. Secondly, the DC had found that Miss Shi had commissioned Person A to support her, as opposed to supervising her. At paragraph 70, the DC made a finding that Miss Shi had *"shared detailed submissions (which she supplied) about her work experience..."*. No DC acting reasonably could conclude that sharing detailed submissions could amount to supervision.
35. Miss Shi stated that she had commissioned Person A to refine her PO statements. Again, that cannot amount to supervision. Mr Mustafa also referred to the DC's finding at paragraph 33(g) which confirmed that Person A had no connection with Miss Shi. Its findings did not support its conclusion that Miss Shi genuinely believed that she had been supervised by Person A.
36. Turning to the ambiguity of the guidance, it was submitted that this was a finding that no DC acting reasonably could or would have made. The difficulty with the finding is also the fact that the DC's decision does not identify or provide any analysis of the ambiguity nor does it provide any summary of what DC understood to be Miss Shi's interpretation of the PER guidance.
37. ACCA maintained that the relevant PER guidance is explicit in stating that a PES, whether external or internal, must have knowledge of the trainee's work, must work closely with the trainee, and cannot sign off a trainee's experience if not supervised in the workplace. It was proposed that no DC acting reasonably could find that this was ambiguous.



38. Turning to allegation 1(b), again the DC concluded that by use of the word “purported”, it infers criticism and culpability. Mr Mustafa made the same submissions on this point as under allegation 1(a).
39. Allegation 1(b) simply called for a factual finding and this was a plain case where the DC had addressed the wrong issue. All that the DC was required to determine was whether Miss Shi had claimed that she had achieved the seven POs.
40. At paragraph 75 of its decision, the DC had again made a finding regarding whether Miss Shi genuinely believed that she had achieved the seven POs and this went beyond the ambit of the allegation.
41. Mr Mustafa stated that, even if the Committee did not accept his argument, the finding at paragraph 75 of its decision was one that no DC acting reasonably could have made.
42. At paragraph 76, the DC found that the seven POs were not first in time. Also, the POs were identical or similar to others and the DC accepted that Miss Shi had retained Person A to reduce and rephrase her PO statements. From that point, her POs were not in her own words which was a fundamental requirement of PER but the DC did not take that into account.
43. As already submitted, Mr Mustafa maintained that the DC had gone beyond its remit.
44. In adopting this approach, it meant that the DC was unable to go on and deal with allegations of dishonesty, lack of integrity, recklessness and misconduct.
45. Mr Mustafa invited the Committee to rescind the DC’s findings and remit the case back to a DC to consider it afresh.

### **Submissions by Miss Shi**

46. The Committee listened carefully to Miss Shi and confirmed that it had read her written submissions in response to ACCA's grounds of appeal.
47. Miss Shi confirmed that she genuinely believed that she had been supervised by Person A. There had been no warning of any irregularities with Person A's ACCA status when Miss Shi applied for membership.
48. Miss Shi had been misled by someone who was impersonating Person A. However, she had submitted extensive documentation and had followed ACCA's guidance.
49. Throughout ACCA's investigation she had shown consistency in her account and full transparency.
50. Miss Shi's line manager had provided support in relation to the work she had carried out.
51. Miss Shi accepted that ACCA had proved that the person who held themselves out as Person A was not, in fact, Person A. However, at all times, Miss Shi believed that she had complied with ACCA's guidance.
52. The DC had found that Miss Shi had no knowledge of someone impersonating Person A, and again Miss Shi insisted that she had disclosed everything in a transparent way and had not been warned that Person A's account may be invalid.
53. The DC had also found that the guidance was not clear. It states that a person may validate a trainee's experience and so she sent everything to her line manager and they told her to carry on. Her work experience was not validated after the fact. Miss Shi asked, what was the point of an external PES if such a person cannot rely on what is said by a line manager.

54. Miss Shi said that the DC had concentrated on whether she genuinely believed that she was following the guidance and that Miss Shi was genuine, applying the test for dishonesty and recklessness. She provided documents from her line manager and the DC concluded that her submissions were honest.
55. In the guidance, it clearly states that the PES should liaise with her line manager.
56. Miss Shi drafted her own PO statements which were verified by her line manager and sent to Person A to consider and amend. The DC did not ignore the requirement that the statements needed to be in Miss Shi's own words.
57. At this stage, Miss Shi was invited to respond to the basis on which ACCA was suggesting that no DC acting reasonably could have reached a finding regarding the meaning of the word "purported" and the consequence of such an interpretation.
58. Miss Shi submitted that the DC had a wide discretion to interpret language as it saw fit and was able to import the meaning it had given to that word to include inappropriate or culpable.
59. As for any ambiguity in the guidance, Miss Shi referred to paragraph 69 of the DC's decision, and the last sentence in italics taken from the guidance document where it states that, if the PES is not a trainee's line manager, they may need to consult with the trainee's line manager. That was precisely what she did.
60. Miss Shi also disputed that the supervision did not take place in the workplace. There were a lot of documents in which the line manager confirmed the work she had carried out and the line manager had liaised with her PES.
61. Miss Shi maintained that the work described in her PO statements did reflect her experience and that she had liaised with her line manager and PES.

62. Miss Shi generally thought the DC had carried out a fair and reasonable evaluation and her case had now been examined on two occasions and on both occasions the allegations had been found not proved. She had always acted honestly and with transparency.
63. Whilst she recognised that ACCA must act in the public interest, she found the process extremely frustrating and she was an innocent victim. There was no new evidence and she did not consider there was any legal error which justified this appeal.

#### **Mr Mustafa's response on behalf of ACCA**

64. Whilst Mr Mustafa accepted that the DC had a discretion to interpret language, he submitted that the DC's interpretation was clearly wrong. More particularly, the DC had given no basis or supporting evidence for their interpretation.
65. As for the PES liaising with the trainee's line manager, whilst this was stated in the guidance, the guidance also requires external PESs to have a connection with the trainee's workplace.
66. Miss Shi had indicated that the DC had found that she had been supervised by Person A but this was not what the DC had found. It had found that Miss Shi genuinely believed that she had been supervised by Person A which was entirely different. The same applied to allegation 1(b).
67. Whether or not Miss Shi genuinely believed that she had been supervised by Person A or whether she genuinely believed that she had achieved her seven POs in accordance with ACCA guidance were more relevant to allegations 2, 3 and 4.

#### **The Committee's decision**

68. At all times, the Committee bore in mind that it was for ACCA to satisfy the Committee that the grounds of the appeal had been made out. The Committee

also reminded itself of the test it must apply when reaching its decision, namely that the appeal can only be upheld on the ground that the decision was one that no Committee acting reasonably would have made.

69. Whilst the guidance suggested that “reasonably” must be construed in the ordinary, as opposed to the *Wednesbury* unreasonable, sense, the Committee recognised that the guidance in *Associated Provincial Houses Ltd v Wednesbury Corp* [1948] 1 KB 223 was of relevance when reaching its decision. The Committee considered that there was a high burden on ACCA to meet the test of whether or not a DC, acting reasonably, would have made the decision reached by the DC on 3 June 2025.
70. It considered the grounds of appeal put forward by Mr Mustafa in turn.
71. With regard to the meaning of “purported” which had been applied by the DC, this was relevant to both allegations 1(a) and 1(b).
72. The DC had concluded that the word implies criticism or culpability. However, other than expressing its opinion as to its meaning, the DC had not provided any further analysis or support for such a definition.
73. The Committee was satisfied that the DC had given a loaded interpretation to the word which was not warranted. The Committee accepted Mr Mustafa’s submission that it meant the same as “claimed”. It may transpire that such a claim may prove to be untrue but to infer automatically that it is alleging criticism or culpability, without further reasoning, was unfounded and this had a material effect on the DC’s decision.
74. The Committee concluded that the way in which allegations 1(a) and (b) were framed meant that it called for a DC to make findings of fact. Any judgement to be reached with regard to culpability would be assessed under allegations 2 and 3 if the appropriate findings of fact had been made under allegations 1(a) and (b).

75. Whilst recognising the test that must be satisfied by ACCA, the Committee was satisfied that the interpretation given to the word "purported" was one which no DC acting reasonably, would have made.
76. Having interpreted that the word "purported" implied some level of criticism and culpability, the DC went on to consider whether or not Miss Shi genuinely believed that Person A was her PES and whether she believed that such supervision complied with ACCA's requirements.
77. However, that is not what is being alleged under allegations 1(a) and 1(b). There is an obvious difference between whether or not Person A supervised Miss Shi in accordance with ACCA's requirements or at all, and whether or not Miss Shi genuinely believed that Person A had supervised her.
78. Allegation 1(a) calls for an analysis of whether or not Miss Shi had been supervised by Person A. That requires a finding of fact. It is worth noting that the DC had made a factual finding as stated in paragraph 65 when it found that the genuine Person A had not supervised her.
79. Whether or not Miss Shi genuinely believed that she had been supervised by Person A again falls for consideration under allegations 2 and 3. The DC had conflated allegation 1 with allegations 2 and 3 and, to an extent, allegation 4. In effect, it went too far too soon. The DC had acted erroneously in widening the scope of allegation 1.
80. As for ACCA's guidance being ambiguous, the DC does not set out with any specificity the bases on which it says it is ambiguous. This is despite having set out what was expected of a PES at paragraph 7 of the decision which is based on the evidence of Ms Calder. It is clear that liaising with a line manager is but one of the requirements to fulfil the role of an external PES in accordance with ACCA guidance.

81. There is also reference in the DC's findings that Person A was retained to support Miss Shi as opposed to supervising her and how she "*shared*" details of her work which is very different from Person A working closely with Miss Shi.
82. The DC reached its decision having found that Person A had no connection with Miss Shi's employer which again is a clear requirement set out in ACCA's guidance.
83. As for allegation 1(b), once again the allegation calls for a finding of fact, namely whether or not Miss Shi had confirmed that she had achieved the seven POs listed in the allegation, as opposed to whether she genuinely believed that the PO statements were revisions of her own. Again, the DC had acted erroneously in widening the scope of the allegation.
84. It must also be assessed alongside the DC's findings that the PO statements were not first in time and were identical or significantly similar to the PO statements of other trainees.
85. ACCA's guidance is also unambiguous in stating that PO statements must be unique and in the trainee's own words. The Committee accepted that this cannot be so if the person holding herself out to be Person A had modified and amended the PO statements as was found by the DC.
86. For all these reasons, the Committee was satisfied that the decisions made by the DC in respect of allegations 1(a) and 1(b) were ones that no Committee, acting reasonably, would have made.

## **Order**

- 1. The appeal is allowed.**
- 2. The Committee orders that, in accordance with Appeal Regulation 11(2)(a), the findings of the Disciplinary Committee in its decision of**

**03 June 2025 are rescinded and it further orders that the matters be heard afresh by a Disciplinary Committee.**

**Ms Ilana Tessler  
Chair  
10 December 2025**