

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Yang Jia

Heard on: Thursday, 27 February 2025

Location: Remotely via Microsoft Teams

Committee: Mr Tom Hayhoe (Chair)
Mr Trevor Faulkner (Accountant)
Ms Victoria Smith (Lay)

Legal Adviser: Mr Robin Havard (Legal Adviser)

**Persons present
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)
Miss Mary Okunowo (Hearings Officer)

Summary: Allegations 1(a) & (b), 2(a) & (b), 4(a), (b) & (c) & 5(a) were
found proved.

Sanction: Removal from the affiliate register of ACCA with
immediate effect.

Costs: £5,350.00

ACCA



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PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 420); an Additional Bundle 1 (pages 1 to 10), and a Service Bundle (pages 1 to 25). The Committee had listened carefully to the submissions made by Mr Mustafa and also considered legal advice, which it had accepted.
2. The Committee had read the Notice of Proceedings dated 29 January 2025 sent by ACCA by email to Miss Jia at the email address on ACCA's register. It had noted the subsequent emails sent to Miss Jia with the necessary link and password to enable her to gain access to the letter and the documents relating to this hearing.
3. The Committee was satisfied that such emails had been sent to Miss Jia in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully. CDR22(8) stipulated that, when a notice has been sent by email, it is deemed to have been served on the day it was sent.
4. The emails and the documents to which Miss Jia had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Jia had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

6. Miss Jia failed to respond to the email of 29 January 2025.
7. On 11 February 2025, ACCA sent an email to Miss Jia. The email included the date of hearing and asked her once again to indicate whether she intended to attend or to confirm if she was content for the hearing to proceed in her absence. Miss Jia was reminded of her ability to join the hearing via telephone or video link which would be provided by ACCA. She was also asked if she would need the assistance of an interpreter, and that the cost of providing an interpreter would be paid by ACCA. Finally, Miss Jia was informed that, if there

- were documents on which she wished to rely, she should send them to ACCA as soon as possible. There was no response.
8. On 13 February 2025, ACCA tried to call Miss Jia on two occasions on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.
 9. On the same day, ACCA sent a second email to Miss Jia confirming their attempt to contact her by telephone, and again reminding her of the hearing on 27 February 2025, her ability to join by telephone or video, and asking her again whether she required an interpreter. Miss Jia was also asked to confirm whether, if she did not attend, she was content for the hearing to proceed in her absence. There was no response.
 10. On 19 and 21 February 2025, ACCA wrote again to Miss Jia with the same information as that contained in the previous emails. There was no response.
 11. On 26 February 2025, ACCA tried again to call Miss Jia on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.
 12. On the same day, ACCA sent an email to Miss Jia reminding her of the date of hearing and providing the necessary link to enable her to join by Microsoft Teams, and the phone number if she wished to join by phone. There was no response.
 13. The Committee considered that ACCA had done everything possible to enable Miss Jia to attend the hearing. The Committee was satisfied that the emails had been sent to the address on ACCA's register and there was a record of the emails having been delivered successfully.
 14. The Committee also took into account Miss Jia's failure to respond to correspondence sent to the same registered email address in October and November 2023 as particularised in allegation 4 below.
 15. In addition, the Committee noted that, on 16 September 2024, ACCA had sent an email to Miss Jia, enclosing an Assessor's report. It notified Miss Jia of ACCA's decision to bring disciplinary proceedings against her based on allegations contained in the Assessor's report. A case management form

("CMF") was attached to the email and Miss Jia was required to complete and return it to ACCA by 07 October 2024. ACCA also attached a statement of financial means for her to complete and return. Miss Jia failed to respond and had not returned either document, despite further reminder emails having been sent on 11 and 17 October 2024.

16. The Committee concluded, on the balance of probabilities, that Miss Jia was aware of today's hearing, which she could have joined by telephone or video link. However, based on the correspondence summarised above, the Committee found that Miss Jia had voluntarily absented herself and had no intention of engaging with the proceedings.
17. 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.
18. Finally, the Committee was satisfied that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA.
19. The Committee ordered that the hearing should proceed in the absence of Miss Jia.

ALLEGATIONS

Yang Jia ('Miss Jia'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 25 August 2021 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 17 October 2016 to 23 August 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) She had achieved the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 3: Strategy and innovation
- Performance Objective 4: Governance, risk and control
- Performance Objective 5: Leadership and management
- Performance Objective 6: Record and process transactions and events
- Performance Objective 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 13: Plan and control performance

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

- a) In respect of Allegation 1a), dishonest, in that Miss Jia 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 Jia 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 Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Jia 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 statements corresponding with the performance objectives referred to in paragraph 1b) accurately set out how the objective had been met.
- 4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated,
 - a) 16 October 2023
 - b) 31 October 2023
 - c) 16 November 2023
- 5. By reason of her conduct, Miss Jia is:
 - a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of allegation 4 only;
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

DECISION ON FACTS, ALLEGATIONS AND REASONS

20. In reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 420); an Additional Bundle (pages 1 to 10), and a Service Bundle (pages 1 to 25). The Committee had listened carefully to the submissions made by Mr Mustafa and also considered legal advice, which it had accepted.

Allegations 1(a) & (b)

21. In order to understand the background to the allegations, the Committee made the following findings of fact.
22. On 16 October 2017, Miss Jia was admitted as an affiliate.
23. Allegation 1 concerned the conduct on the part of Miss Jia in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.

24. It was alleged that Miss Jia sought to mislead ACCA in respect of the identity of her Practical Experience Supervisor and also the content of her Performance Objectives.
25. 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 09 May 2024.
26. None of the above evidence had been challenged by Miss Jia.
27. 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.

The process to acquire relevant practical experience

28. The following sets out the process Miss Jia would have been required to follow, as detailed by Ms Calder in her statement.
29. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
30. 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 permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
31. A person undertaking practical experience is often referred to as an ACCA trainee.

32. 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.
33. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant, who is their Practical Experience Supervisor (PES). A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. It is the trainees' responsibility to ensure that the PES is qualified to hold such a position.
34. 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. 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 must be unique to them.
35. Through the online tool, the trainee then requests that their PES approves that PO.
36. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager who is usually also the trainee's PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs. The PES must have worked closely with the trainee and must know the trainee's work.
37. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.
38. ACCA's PER guide 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."

39. Once all nine POs have been approved by the trainee's PES (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership.
40. 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.
41. Each PO comprises 3 parts: (i) a summary of what the PO relates to, (ii) 5 elements outlining the tasks and behaviours a trainee must demonstrate to be able to achieve the PO and (iii) a 200 to 500-word concise personal statement in which a trainee must summarise how they achieved the PO.
42. In total, a trainee is, and was at the material time, required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of optional 'Technical' POs from which the trainee needs to choose four. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 guide, and subsequently, explain the following:

"The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your PER at the same time."

43. 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.

44. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. Trainees must not, therefore, use a precedent or template or another trainee's personal statement, which would undermine the PER 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."

45. ACCA's PER guides are, and were at the material time, available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English.
46. All PESs must be registered with ACCA. Trainees must enter their PES's details using the 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.
47. On the date Person A registered as a supervisor in August 2021, Ms Calder states, and the Committee found, that *"the requirement was for IFAC qualified supervisors to record the name of their IFAC member body and their membership number issued by that body. Subsequently, ACCA has also required IFAC qualified supervisors to upload a copy of their membership certificate issued by their IFAC body"*.
48. One of ACCA's China offices provided the following information about the support given to ACCA trainees in China. 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.
49. The Committee had noted a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019. The details include reference to:

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

50. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
51. The webinar details refer to encouraging trainees to join the ACCA WeChat group of their regional service group and provides details how to join. All the webinars listed include the same details about these WeChat groups. ‘WeChat’ is a social media app available globally but used extensively in China. In these WeChat groups, ACCA trainees can ask ACCA China staff questions including about the PER process.
52. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled ‘*How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide*’, dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading ‘*Find a mentor*’ the article states in particular: “*Your experience must be under the supervision of a mentor to count towards PER. You must find a mentor with real work experience to monitor and confirm your work hours and performance goals...*”.
53. 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;....”*

54. The Committee was satisfied, therefore, that there was significant information available to Miss Jia to enable her to understand fully the process relating to ACCA's PER and the training that was involved.
55. Furthermore, for the reasons outlined below, the Committee found that, at the time that she applied for membership, Miss Jia had been referred by ACCA to what was expected and required of her in terms of ACCA's PER process.

ACCA's Investigation

56. During 2022 the PER training records of thirteen ACCA trainees were reviewed by ACCA's Professional Development Team. This review revealed that all thirteen trainees shared most of the same PO statements as each other.
57. Consequently, all thirteen trainees were referred to ACCA's Investigations Team.
58. Of these thirteen trainees, six shared the same supervisor who had registered as their IFAC qualified line manager on the basis of being a member of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC registered body. Miss Jia is one of those six trainees.
59. The name of this supervisor was Person A who had approved, in each of these six trainees PER training records, their time/experience, being a minimum of 36 months, and all their POs.
60. On 10 November 2017, ACCA received Miss Jia's application for membership.
61. However, Miss Jia had not completed any of her POs and therefore ACCA's Customer Services team emailed her on 13 November 2017. The Committee found that ACCA's email made it clear that Miss Jia was required to complete 5 Essential and 4 Technical Performance Objectives, informing Miss Jia that these POs "*must be verified by an IFAC qualified practical experience supervisor*".
62. The email also advised that she only had 10 months of experience signed off when the requirement was for a minimum of 36 months. The email went on to provide Miss Jia with a link to the PER page on ACCA's website.

63. Consequently, as stated, the Committee was satisfied that not only was there extensive information available to all trainees on line regarding the PER process, but the email to Miss Jia from ACCA of 13 November 2017 told her about the process she must follow and provided a link to the relevant sections of ACCA's website.
64. It was not until 24 August 2021, nearly four years later, that ACCA heard from Miss Jia again. In that email, Miss Jia questioned why her application for membership was on hold. ACCA's Customer Services Team responded the following day, 25 August 2021, pointing out that her 'PER was incomplete' in her 2017 application. The email attached a membership application form which she was invited to complete and return.
65. Later the same day, 25 August 2021, Miss Jia emailed ACCA's Customer Services Team stating, *"I've complete the MA [Membership Application] declaration 2021, please see the attachment..."*. A signed application dated 25 August 2021 was attached. Due to the concerns of ACCA, Miss Jia's membership application remained on hold, and she therefore remains an affiliate.

The Practical Experience Requirement (PER) training record for Miss Jia

66. A copy of the PER training record for Miss Jia recorded she was employed by two firms consecutively, albeit with over three years between the first role coming to an end and the next one commencing. In particular, it recorded the following:

Firm A

67. The first firm was 'Firm A' where Miss Jia was recorded as being employed from 01 July 2012 to 30 April 2013 in the role of 'auditing'.
68. The PER training record confirmed that 10 months of experience had been claimed, which corresponded with the above period.
69. This period of experience was gained before the current online PER recording tool was introduced. There was therefore no supervisor associated with this period of experience.

Firm B

70. The PER training record recorded that Miss Jia was employed by Firm B from 17 October 2016 in the role of 'Associate'. No end date has been recorded. This suggests she remained employed at least up to the date her time/experience was approved on 23 August 2021.
71. In Miss Jia's PER training record, in red text, it stated that, on 23 August 2021, 58 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above.
72. The supervisor details for Miss Jia recorded that her only registered supervisor was Person A who registered on 23 August 2021 as her 'IFAC qualified line manager'.
73. As Miss Jia's IFAC qualified line manager, Person A was authorised to approve both Miss Jia's time/experience and all her POs and did so, as recorded in Miss Jia's PER training record. Indeed, Miss Jia requested that Person A approve her time/experience of 58 months on 23 August 2021 and, on the same day, also requested that Person A approve all her nine POs. Person A went on to approve Miss Jia's time/ experience and all her nine POs that same day.

Registration of Person A as Supervisor

74. The Committee found that, in the information provided in respect of Person A, their email address was registered to, and the same as, eight other ACCA supervisors. In reaching this finding, the Committee had been referred to the details of other supervisors who had the same email address. The Committee accepted Ms Calder's evidence and found that it would not be expected for a supervisor to have the same email address as any other supervisor or person.
75. Person A registered as an IFAC qualified supervisor on the basis they were a member of the Chinese Institute of Certified Public Accountants (CICPA) and provided their membership number ending in [Private]. At the date Person A registered in August 2021, supervisors were not required to provide any evidence of their qualification.
76. Although Person A did not provide evidence of their IFAC qualification, the other supervisors who registered with the same email address did purport to

provide evidence. In all such instances, the supervisors provided the same registration card, being a CICPA card. The name and photograph on this card were pixelated and therefore not identifiable but the membership number was visible. It was identical to the CICPA membership number provided by Person A save for the addition of the number [Private] at the end.

77. About a year after having approved the PER training records of these six trainees, Person A amended their supervisor details by changing their CICPA membership number from ending in [Private] to ending in [Private] while also uploading their purported CICPA membership card. Besides it not being expected for a supervisor to change their IFAC membership number, a translation obtained by ACCA of this card showed it was not in the name of Person A.
78. Five of the six trainees supervised by Person A (including Miss Jia), all worked at different firms, at different locations but during overlapping periods. As Person A was registered as IFAC qualified line manager for all these trainees and, as such, should have been employed by the same firm as each trainee, the Committee was satisfied, on the balance of probabilities, that it was not possible for Person A to have been line manager, and acted as PES, for all these trainees at the same time.

The Committee's decision in respect of allegations 1(a) & (b)

Allegation 1(a)

79. The Committee was satisfied, on the balance of probabilities, that Person A had not acted as her PES, and Miss Jia knew this was so.
80. There was no evidence at all of any contact taking place between Miss Jia and Person A throughout Miss Jia's training as would be expected if Person A had been acting as her supervisor as shown on Miss Jia's PER training record.
81. The Committee found that Person A did not provide the necessary supervision of Miss Jia's work during any of the period that she worked at Firms A and B. 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.

82. 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 Miss Jia and Person A, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Miss Jia when at Firms A and B;
 - (b) The Committee found that the particulars of Person A's qualifications to act as a PES were highly suspicious and no reliance could be placed on them;
 - (c) It was not plausible that Person A could act as PES to five trainees who were employed at different companies in different locations during overlapping periods;
 - (b) Based on the unchallenged evidence, the Committee found that Miss Jia knew that Person A had not been acting as her PES during the relevant period.
83. On this basis, the Committee found the facts of allegation 1(a) proved.

Allegation 1(b)

Analysis of Miss Jia's POs as contained in her PER training record with other ACCA trainees

84. The Committee found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.
85. Where PO statements were the same or significantly similar to the PO statements of any other trainees, this suggested at the very least, the trainee had not met the objective in the way claimed or possibly at all. It further suggested that the practical experience claimed, had not been supervised by a practical experience supervisor, who would or should have knowledge of the trainee's work.

86. There were 13 trainees who share the same PO statements, including the six recorded as having been supervised by Person A.
87. In analysing the PO statements for all thirteen trainees, 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. The Committee was satisfied that none of the six trainees supervised by Person A were first in time in having their PO statements approved.
88. The trainee with the POs approved first in time, who was someone other than Miss Jia, had requested their IFAC qualified supervisor, who was not Person A, to approve all their PO statements on 20 July 2021 and their supervisor went on to approve them on the same day.
89. The Committee had sight of copies of the PER training records for all six trainees who were recorded as having been supervised by Person A. The Committee was satisfied that all nine PO statements were the same as between all six trainees, including that of Miss Jia.
90. The Committee noted that, in respect of all nine POs, it was on 23 August 2021 that Miss Jia had submitted her POs for approval and, in the case of all nine POs, Person A had approved them on the same day.
91. To summarise, in relation to Miss Jia, the analysis revealed, and the Committee found:
- All nine of her PO statements were not first in time.
 - The nine PO statements were identical or significantly similar to the PO statements contained in the PER training records of the other five ACCA trainees who claimed to have been supervised by Person A.
92. The Committee found that the similarities in the description of the work experience described by Miss Jia and the other trainees meant that it was not credible that trainees would have undergone exactly the same work experience and then expressed it in effectively identical terms. The Committee was satisfied that the wording was taken from some sort of template and that it

represented a pattern of behaviour, repeated in respect of all nine of Miss Jia's POs which were particularised in this allegation.

93. The Committee was satisfied that this was a clear abuse of the process of validation and no weight could be placed on the description of the experience gained as described in the statements.
94. The Committee found that Miss Jia had known that the PO statements which were submitted in support of her application for membership were not her words.
95. No evidence had been provided to support the description of the work allegedly carried out by Miss Jia to satisfy POs 1, 2, 3, 4, 5, 6, 7, 9 and 13 when working at Firms A and B. The Committee found, on the balance of probabilities, that it was not true that she had achieved the POs in the manner, or based on the description of the work, alleged.
96. On this basis, the Committee found the facts of allegation 1(b) proved.

Allegations 2(a) and (b)

97. In reaching its decision, the Committee had applied the test for dishonesty prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.
98. The Committee relied upon its findings of fact under allegations 1(a) and 1(b) above.
99. The Committee had found that Miss Jia knew that Person A had not supervised her practical training in the period from 17 October 2016 to 23 August 2021 but that she had held out in her application for membership that she had been supervised by Person A during that period.
100. The Committee had also found that Miss Jia had failed to write the statements in support of POs 1, 2, 3, 4, 5, 6, 7, 9 and 13 in her own words. She therefore knew that she had not achieved the performance objectives in respect of POs 1, 2, 3, 4, 5, 6, 7, 9 and 13 in the manner described in the statements she had submitted or at all.

101. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.

102. Consequently, the Committee found allegations 2(a) and 2(b) proved.

Allegation 2(c)

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

Allegation 3(a), (b) & (c)

104. On the basis that these allegations were pleaded in the alternative to allegations 2(a) and 2(b), the Committee made no finding in respect of them.

Allegations 4(a), (b) and (c)

105. On 16 October 2023, following referral of this matter to ACCA's Investigations Team, a member of that team sent an encrypted email to Miss Jia attached to which was a letter which clearly set out the complaint and requested that Miss Jia respond to a number of questions by 30 October 2023.

106. The letter also referred to CDR 3(1) informing Miss Jia of her obligation to cooperate with the investigation by responding to the questions by the deadline.

107. This email was sent encrypted with a password which is recorded in the email. It was also sent to the email address Miss Jia had registered with ACCA and which was the email address on the register on the day the email was sent.

108. Shortly after this encrypted email was sent, an unencrypted Outlook email was sent to Miss Jia on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know.

109. Miss Jia failed to respond to either email.

110. On 31 October 2023, ACCA sent another encrypted email to Miss Jia and attached the letter sent on 16 October 2023. Miss Jia was again reminded of her duty to cooperate and was given until 14 November 2023 to respond.

111. The Committee had seen a file note prepared by ACCA's Investigations Officer and was satisfied that they telephoned Miss Jia on 13 November 2023 using her registered telephone number as recorded on ACCA's register. Miss Jia answered the call and told ACCA's Investigating Officer that she was unable to respond by 14 November 2023 but would try to respond to the correspondence by 29 November 2023.
112. Even though this conversation took place, a second and final email was sent to Miss Jia on 16 November 2023 with a copy of the letter attached to the initial email. In the covering email Miss Jia was again reminded of her obligation to cooperate by responding to the questions by 30 November 2023 and that, if she failed to do so, ACCA would raise an allegation of failure to cooperate.
113. Shortly after this encrypted email was sent, an Outlook email was sent to Miss Jia on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know.
114. In relation to this second and final reminder, an extract taken from ACCA's records on the day the above email was sent recorded that the email address for Miss Jia used for this email was the email address on ACCA's system that day.
115. ACCA's Investigations Officer attempted to telephone Miss Jia on 23 November 2023 using her registered phone number. The call was unsuccessful with an automated message stating, "the subscriber you dialed is not available".
116. All the above encrypted emails were sent through ACCA's Case management system. On this system, a 'clasped hand' icon appears next to the email if the email has been opened. The date and time the email was first opened, is revealed by hovering the mouse cursor over this 'clasped hand' icon. The Committee had been provided with a screenshot showing that the initial email of 16 October 2023 had been opened.
117. The Committee was satisfied that the correspondence from ACCA to Miss Jia was sent to her correct email address.
118. The Committee noted that, on 17 January 2024, ACCA's China office sent a mobile text message to Miss Jia. The extracts from ACCA's database for Miss

Jia included a phone number. The message sent by ACCA's China office using this mobile number read as follows:

"IMPORTANT: ACCA sent you a password protected email to your registered email address on 16 October 2023 requiring a response. Reminders were sent on 31 October 2023 and 16 November 2023. However, no response has been received. If you have not received any of these emails or you have but cannot open any of them, please immediately email ACCA at complaintassessment@accaglobal.com with your full name, ACCA ID and date of birth"

119. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not the message was successfully delivered.
120. ACCA's China office had confirmed, and the Committee found, that the message was sent on 17 January 2024 and was successfully delivered to Miss Jia's mobile number that day.
121. Miss Jia failed to respond to ACCA's emails of 16 October 2023, 31 October 2023 and 16 November 2023. The Committee was satisfied that the emails were sent to the correct email address and that there was evidence that the email of 16 October 2023 was opened. The Committee also took into account that, on 13 November 2023, ACCA spoke to Miss Jia on the phone, and she stated that she would respond by 29 November 2023, but she failed to do so.
122. On this basis, the Committee found that she had failed to cooperate with ACCA's Investigating Officer. Consequently, the Committee found allegations 4(a), (b) and (c) proved.

Allegation 5(a)

123. Taking account of its findings that Miss Jia had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and affiliate of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Jia, the Association and the accountancy profession.
124. In respect of allegation 4, the Committee had found that, despite ACCA providing a number of reminders of her obligation to cooperate and warnings

- of potential consequences of her failure to do so, Miss Jia had failed to cooperate with ACCA and to respond to correspondence.
125. The Committee had taken into consideration that the email of 16 October 2023 contained a substantial amount of information and a significant number of detailed questions which Miss Jia was required to answer. The emails of 31 October 2023 and 16 November 2023 were designed to encourage Miss Jia to provide the information requested in the first email to enable ACCA to continue with its investigation.
126. The need for members to engage and cooperate with their regulator was fundamental. A failure by members to do so meant that ACCA's ability to regulate its members in order to: ensure proper standards of conduct; to protect the public, and maintain its reputation, was seriously compromised.
127. The Committee found that the failure of Miss Jia to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.
128. On this basis, the Committee found allegation 5(a) proved.

Allegation 5(b)

129. On the basis that this allegation was pleaded in the alternative to allegation 5(a), the Committee made no finding in respect of it.

SANCTION AND REASONS

130. 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 Mustafa, and to legal advice from the Legal Adviser, which it accepted.
131. 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.
132. 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.

133. The Committee considered whether any mitigating or aggravating factors featured in this case.
134. The Committee accepted that there were no previous findings against Miss Jia. There was no evidence of any other mitigating factors in this case. It had not received any references or testimonials.
135. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Jia's behaviour had been dishonest and the steps Miss Jia had taken involved a level of sophistication, planning and probable collusion with others. Her actions were designed to deceive her regulator. The Committee was concerned that Miss Jia's dishonest conduct was to enable her to derive a personal benefit.
136. The Committee was concerned that, if Miss Jia had been successful in her deception and had become a member of ACCA, she may have acted as an ACCA member without the necessary competence or experience to do so. This represented a risk to clients and the public.
137. As a result of Miss Jia's failure to participate in these proceedings, the Committee had to approach its deliberations with regard to sanction on the basis that Miss Jia had failed to show any insight into her conduct, nor had she provided any evidence of remorse.
138. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
139. 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. The Committee had not been provided with any evidence of Miss Jia's understanding and appreciation of the misconduct found proved.
140. Miss Jia had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her dishonest conduct was to gain an unfair advantage over those who had

approached their practical training in an honest way. Due to the lack of legitimate evidence regarding her training, she may have become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Jia's part which would have led to her achieving a level of success to which she was not entitled, and which was not merited. In this way, as stated, she presented a risk to the accountancy profession and the public.

141. In the Committee's judgement, Miss Jia's overall conduct was fundamentally incompatible with being an affiliate 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, including an affiliate member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.
142. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Miss Jia from the affiliate register but could find none.
143. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Jia shall be removed from the affiliate register of ACCA.

COSTS AND REASONS

144. The Committee had been provided with a simple cost schedule (page 1) and a detailed cost schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
145. The Committee concluded that ACCA was entitled to be awarded costs against Miss Jia, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,135.50. Taking account of the complexity of the case, the Committee did not consider that the costs incurred were unreasonable.
146. The Committee noted that the amount of estimated time claimed in respect of today's hearing was greater than the time the hearing had actually taken, and

the Committee had made an appropriate deduction in respect of the time of the Case Presenter and Hearings Officer.

147. Miss Jia had failed to provide the Committee with details of her means. Miss Jia had chosen not to engage with the proceedings and had failed to respond either substantively or at all to any previous correspondence. However, the Notice of Proceedings had made it clear that, if ACCA proved any or all of the allegations, it would be applying for costs and that she should provide details of her means if she wished to suggest that she was not in a position to pay all or any of the costs claimed.
148. The Committee also noted that, when it emailed Miss Jia on 16 September 2024, ACCA attached a statement of financial means for Miss Jia to complete and return.
149. Despite being given these opportunities to do so, Miss Jia had failed to provide the Committee with details of her financial circumstances.
150. In the absence of such information, the Committee approached the matter on the basis that Miss Jia was in a position to pay any amount of costs it was prepared to award.
151. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Jia should be expected to pay. The Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £5,350.

EFFECTIVE DATE OF ORDER

152. Taking into account all the circumstances, and on the application of Mr Mustafa, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
153. In reaching its decision, the Committee took account of the fact that Miss Jia had attempted to obtain her ACCA membership by dishonest means. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Miss Jia is continuing to hold herself out as an affiliate member of ACCA.

154. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

Mr Tom Hayhoe
Chair
27 February 2025