

HEARING

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

In the matter of: Miss Xijie Wen

Heard on: Wednesday, 25 June 2025

Location: Remotely via Microsoft Teams

Committee: Ms Kathryn Douglas (Chair)
Mr Ryan Moore (Accountant)
Mr Damian Kearney (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Ms Hena Patel (ACCA Case Presenter)
Miss Sofia Tumburi (Hearings Officer)

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

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

Costs: £1,000

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 380); an Additional Bundle 1 (pages 1 to 38), and a Service Bundle (pages 1 to 30). The Committee had listened carefully to the submissions made by Ms Patel and also considered legal advice, which it had accepted.
2. The Committee had read the Notice of Proceedings dated 27 May 2025 sent by ACCA by email to Miss Wen at the email address on ACCA's register. It had noted the subsequent emails sent to Miss Wen 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 Wen 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) stipulates 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 Wen had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Wen had been properly served with Notice of the proceedings.

APPLICATION FOR PART OF THE HEARING TO BE HELD IN PRIVATE

6. Miss Wen had not attended the hearing.
7. Ms Patel indicated that she intended to request the Committee to direct that the hearing should proceed in the absence of Miss Wen. However, in the course of corresponding with ACCA, Miss Wen had made reference to a health condition and had served a medical report. Ms Patel stated that consideration of this issue would form part of her application for the hearing to proceed. Ms Patel

submitted that such matters that related to Miss Wen's health should be discussed in private.

8. Whilst the Committee approached this application on the understanding that it was in the public interest for a hearing of this sort to be heard in public, it recognised that, in accordance with CDR11(1), there were circumstances when the public interest may be outweighed by other factors, to include where it may be prejudicial to any of the parties.
9. Having considered Ms Patel's submissions and listened to legal advice, the Committee concluded that it would be appropriate for the hearing to be held in private whenever there was a requirement to make reference to specific details of Miss Wen's health issues. Otherwise, the hearing would be held in public.

APPLICATION TO PROCEED IN THE ABSENCE OF Ms WEN

10. Miss Wen failed to respond to the email of 27 May 2025.
11. Following further attempts to contact Miss Wen by both phone and email, Miss Wen finally responded in an email dated 20 June 2025.
12. In her response, Miss Wen indicated that the reason for her delay in responding to the Notice of Proceedings was [PRIVATE].
13. [PRIVATE].
14. In support of her email, she sent to ACCA a medical note which was undated [PRIVATE].
15. [PRIVATE].
16. [PRIVATE].
17. [PTIVATE].
18. Miss Wen concluded her email by saying, "*Please just give the penalty result directly. Thank you very much for your help and understanding.*"

19. The inference to be drawn from that email was that Miss Wen consented to the hearing proceeding in her absence. However, that was not consistent with the indication she gave in her Case Management Form (“CMF”) that she signed by electronic signature on 13 October 2024. In the CMF, Miss Wen confirmed that she intended to attend the hearing and that she would be represented. Miss Wen also said in the CMF that, if she did not attend, her representative would speak on her behalf. Miss Wen confirmed in the CMF that she did not consent to the hearing proceeding in her absence.
20. In reaching its decision whether it was appropriate to proceed in Miss Wen’s absence, the Committee noted that the medical report was prepared some four months ago. Further, the Committee had concluded that the medical evidence did not provide sufficient information to provide the Committee with the necessary information to assist it in reaching its decision.
21. The medical report did not make any reference to these proceedings or Miss Wen’s ability to participate in them. [PRIVATE]. This may not be surprising as it was prepared without any reference to the hearing today but this was an important omission in terms of information the Committee would have expected to see.
22. [PRIVATE].
23. The Committee also identified that, [PRIVATE]. However, the CMF completed and submitted by Miss Wen was dated 13 October 2024. When completing that form, she was informed that, if she was suffering from any health issues, she should submit medical evidence to include a prognosis. However, in answer to the question in the CMF whether there was any medical reason why she could not participate in the proceedings, she answered “No”. [PRIVATE].
24. The Committee had considered whether, [PRIVATE], an adjournment would serve any useful purpose. It concluded that, on balance, at any future hearing, a Committee was likely to be faced with exactly the same situation as the one facing this Committee.

25. Finally, the Committee had noted that, in the course of the investigation, and in the CMF, Miss Wen had provided responses to the allegations and it would take those responses into account when reaching its decisions.
26. 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, and, as stated, it would consider carefully the responses Miss Wen had provided.
27. In all the circumstances, the Committee decided that it was appropriate, and in the public interest, to proceed with the hearing in the absence of Miss Wen. Indeed, in reaching its decision, the Committee also considered that it may be in Miss Wen's best interests that these proceedings reached an expeditious conclusion.
28. The Committee ordered that the hearing should proceed in the absence of Miss Wen.

ALLEGATIONS

Schedule of Allegations

Miss Xijie Wen ('Miss Wen'), at all material times an ACCA trainee,

1. Whether by herself or through a third party, applied for membership to ACCA on or about 24 July 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 22 June 2017 to 22 May 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 Wen's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a), dishonest, in that Miss Wen 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 Wen 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 Wen 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. By reason of her conduct, Miss Wen is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

DECISION ON FACTS, ALLEGATIONS AND REASONS

29. In reaching its decisions with regard to the allegations, and as stated above, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 380); an Additional Bundle (pages 1 to 38), and a Service Bundle (pages 1 to 30). The Committee had listened carefully to the submissions made by Ms Patel and also considered legal advice, which it had accepted.
30. The Committee kept in mind that the burden of proving the allegations rested with ACCA and the standard of proof to be applied was the civil standard, namely on the balance of probabilities.

ALLEGATIONS 1(A) & (B)

31. In the CMF, Miss Wen indicated that she admitted the facts of Allegations 1(a) and (b). However, whilst recognising those admissions, as Miss Wen had not attended the hearing or responded substantively to the Notice of Proceedings and was not represented, the Committee approached the allegations as if they were denied.
32. On 12 April 2021, Miss Wen was admitted as an affiliate.
33. Allegation 1 concerned the conduct on the part of Miss Wen in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
34. In reaching its findings of fact in respect of Allegations 1(a) and (b), the Committee had considered carefully, and accepted, the evidence of the following witnesses:

- (i) Karen Watson, a Senior Administrator in ACCA's Member Support Team as contained in a statement dated 20 October 2022, and
 - (ii) Linda Calder, Manager of ACCA's Professional Development Team, as contained in a statement dated 21 May 2024.
35. None of the above evidence had been challenged by Miss Wen.
36. 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.
37. Finally, the Committee had taken account of the responses provided by Miss Wen throughout the investigation and in the CMF.

THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE

38. The following sets out the process Miss Wen would have been required to follow, as detailed by Ms Calder in her statement.
39. The following abbreviations have been used:
- PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
40. 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.
41. A person undertaking practical experience is often referred to as an ACCA trainee.

42. 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.
43. 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. A PES is usually the trainee's line manager. It is the trainees' responsibility to ensure that the PES is qualified to hold such a position.
44. 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 International Federation of Accountants ("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.
45. Through the online tool, the trainee then requests that their PES approves that PO.
46. 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.
47. 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.
48. 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.'

49. 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, assuming they have passed all of their exams and completed successfully ACCA's ethics module.
50. 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.
51. 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.
52. 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."

53. 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.

54. 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."

55. 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. The Committee found that it must follow that the trainees would have a reasonable command of the English language.
56. 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.
57. 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.
58. 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...”.

59. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
60. The webinar details refer to encouraging affiliates 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.
61. 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...”.*
62. 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;...”*

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

ACCA'S INVESTIGATION

64. 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.
65. Consequently, all thirteen trainees were referred to ACCA's Investigations Team.
66. Of these thirteen trainees, the PER training records of three showed that they shared the same supervisor who had registered as their IFAC qualified line manager but who was only an ACCA affiliate and, as such, was not IFAC qualified. Miss Wen is one of those three trainees.
67. The name of this supervisor was Person A who had approved, in each of these three trainees' PER training records, their time/experience, being a minimum of 36 months, and all their POs.
68. On 24 July 2021, ACCA received Miss Wen's application for membership. However, due to the concerns identified by ACCA, Miss Wen's application was placed on hold and she remains an affiliate.

THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MISS WEN

69. A copy of the PER training record for Miss Wen recorded that she was employed by one firm, Firm A, from [PRIVATE] in the role of [PRIVATE].
70. There was an entry in red text in the training record claiming a total of 47 months' relevant practical experience, which reflected the period of employment from [PRIVATE].

71. The supervisor details for Miss Wen recorded that her only registered supervisor was Person A who registered on 22 July 2021 as her 'IFAC qualified line manager'.
72. As Person A was held out to be Miss Wen's IFAC qualified line manager, Person A was authorised to approve both Miss Wen's time/ experience and all her POs and did so, as recorded in Miss Wen's PER training record. The PER showed that, on 22 July 2021, Miss Wen requested Person A to approve her time/experience of 47 months. The PER showed that Person A gave their approval on the same day.
73. Furthermore, on 23 July 2021, Miss Wen requested Person A to approve all her nine POs. Again, the PER recorded that Person A approved all nine POs on the same day.

REGISTRATION OF PERSON A AS SUPERVISOR

74. Based on the documentation and the evidence of Ms Calder, to include a summary she had prepared relating to the PER training records of the three trainees, including Miss Wen, and also the PER record of Person A, the Committee made the following findings of fact.
75. The Committee found that Person A registered as IFAC qualified based on them being an ACCA affiliate. However, as an ACCA affiliate, they were not IFAC qualified. Therefore, they were not authorised to approve any trainee's POs. There was no evidence Miss Wen was aware they were not IFAC qualified, but equally there was no evidence to show that Miss Wen had satisfied herself that Person A was IFAC qualified.
76. Person A was no longer registered with ACCA.
77. Although Person A was therefore not authorised to approve POs for these three trainees, they remained authorised to approve each trainee's experience/time in a relevant role based on them being their line manager. As line manager, the Committee found that this would have required Person A to have been employed in the same firm as each of the three trainees who registered Person

A as their line manager, including Miss Wen. However, an analysis of the PER training records for all three trainees showed the following:

- (i) The periods of recorded supervision by Person A for all three trainees significantly overlapped.
- (ii) Two of the three trainees were employed at the same firm, one of these two being Miss Wen, with the third trainee being employed elsewhere.
- (iii) In their own PER training record, Person A referred to being employed at 'Firm B' during the same overlapping period as these three trainees, none of whom recorded in their PER training records being employed by 'Firm B' or by any firm in the banking industry. On this basis, the Committee found, on the balance of probabilities, that Person A was not, in fact, line manager for any of these trainees, including Miss Wen.

ANALYSIS OF MISS WEN'S POS AS CONTAINED IN HER PER TRAINING RECORD WITH OTHER ACCA TRAINEES

- 78. The Committee found that, in order to comply with the PER, all of a trainee's PO statements should be unique to them and in their own words. They must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.
- 79. 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.
- 80. There were 13 trainees who shared the same PO statements, including the three recorded as having been supervised by Person A.
- 81. 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 three trainees supervised by Person A were first in time in having their PO statements approved.

82. The trainee with the POs approved first in time, who was someone other than Miss Wen, 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.
83. The Committee had sight of copies of the PER training records for all three 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 three trainees, including those of Miss Wen.
84. The Committee noted that, in respect of all nine POs, her PER training record purported to show that it was on 23 July 2021 that Miss Wen had submitted her POs for approval. In the case of all nine POs, Person A had approved them on the same day. This was three days after the earliest date on which POs had been approved for another trainee as outlined in paragraph 82 above.
85. To summarise, in relation to Miss Wen, the analysis revealed, and the Committee found:
 - All nine of her PO statements were not first in time.
 - The nine PO statements which were submitted in support of her application were identical or significantly similar to the PO statements contained in the PER training records of the other two ACCA trainees who claimed to have been supervised by Person A.

RESPONSE TO THE ALLEGATIONS BY MISS WEN

86. As Miss Wen had not attended the hearing in order to provide her account, the Committee considered that it was appropriate to set out in some detail the responses she had provided.

87. On 13 October 2023, ACCA sent an email to Miss Wen to which was attached a letter setting out details of the complaint and requesting Miss Wen to answer a series of questions to assist ACCA in its investigation.

88. On 25 October 2023, Miss Wen responded and gave the following account:

“...For the Practical Experience Requirement training record ('PER'), I consulted online with an individual who claimed to be a senior ACCA member named [Person B] [PRIVATE] from [PRIVATE]. However, I now doubt the veracity of all the information [they] provided. At that time, I hoped [their] expertise would help in refining and correcting my PER and POs to ensure no oversights or errors.

At that time, we communicated via WeChat (.....). After [they] revised and edited my information, [they] logged into my account without my permission and submitted my PER. After the incident occurred, I tried to retrieve the documents [they] had submitted on my behalf, but [they] evaded my inquiries with various excuses and did not provide any information. Initially, [they] claimed [they] needed to verify my ACCA details, which is why I unsuspectingly provided [them] with my login credentials. During this period, I also tried to contact the ACCA officials to see if there was any problem with my application, but I did not receive any response.

Two years have passed, and I received an email stating that I was under investigation. I reviewed the attachments related to the PER and POs in the email, and they were vastly different from the information I had given to [Person B]. In fact, I don't even recognize the name of the IFAC qualified supervisor, [Person A], mentioned in the documents. I was deeply shocked. I immediately tried to contact [Person B], who had previously claimed to provide editing services for me, but [they] did not respond to my WeChat messages or answer my calls. It was as if [they] had vanished. ...

... Perhaps I did indeed neglect to pay more attention and effort to the membership application process, and I shouldn't have been so trusting as to disclose my login details, thus giving opportunists a chance to exploit me.”

89. Miss Wen subsequently disclosed the WeChat exchanges with the person she claimed had assisted her but these exchanges only related to ACCA's investigation and no assistance was provided by Person B. ACCA informed

Miss Wen that the person who was purported to have assisted her was not registered with ACCA.

90. When asked why she had provided this third party with her login details and password, Miss Wen apologised for having done so, and stated, *“Before submitting all the content, I was not informed to go into my account to review the writing content. When I found out, [they] had already submitted the application and I couldn’t see the information...”*

91. When asked to explain why she had not checked her PER training record and why she had not noticed that the statements for each of her POs were incorrect, Miss Wen replied:

“Because after I paid a high service fee to this person named [Person B], [they] claimed that [they] would write PO content based on my work experience, and there was no problem of fraud. Coupled with my mistaken belief that this should be no problem, my carelessness led to me not discovering the hidden dangers of the content in time. In addition, before [Person B] submitted it, [they] did not notify me to check it in [their] MYACCA account, and I did not know the progress of [their] filling in, which led [them] to submit the content privately without my consent.”

92. Finally, in an email from Miss Wen dated 26 November 2023, she accepted, *“my work experience has indeed not received supervision from IFAC.”* However, she maintained that her, *“working hours and work content are fully true with the standards of ACCA members. It is just that [Person B] didn’t submit the application according to my actual situation.”* She went on to say that, *“I was very busy in work, so I ignored this rule issue of PER.”*

THE COMMITTEE’S CONCLUSIONS IN RESPECT OF ALLEGATIONS 1(A) & (B)

Allegation 1(a)

93. The Committee was satisfied, on the balance of probabilities, that Person A had not acted as Miss Wen’s PES, and Miss Wen knew this was so.

94. There was no evidence at all of any contact taking place between Miss Wen and Person A throughout Miss Wen's training in the period from 22 June 2017 and 22 May 2021 as would be expected if Person A had been acting as her supervisor as shown on Miss Wen's PER training record.
95. Indeed, on the basis of its findings and Miss Wen's response, the Committee found that she had never been supervised by Person A.
96. Miss Wen accepted that she had provided a person she described as Person B with her ACCA log in details and password. The Committee found, on the balance of probabilities, that it was Person B who had applied on 24 July 2021 for membership on Miss Wen's behalf.
97. In that application, Person B had included false information regarding Miss Wen's supervision by Person A.
98. On the basis of the Committee's findings of fact and Miss Wen's admission, the Committee found the facts of Allegation 1(a) proved.

Allegation 1(b)

99. The Committee found that the similarities in the description of the work experience described by Miss Wen and the other trainees in their PO statements meant that it was not credible that trainees, including Miss Wen, 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 Wen's POs which were particularised in this allegation.
100. 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.
101. The Committee found that Miss Wen had known that the PO statements which were submitted in support of her application for membership were not in her own words.

102. No evidence had been provided to support the description of the work allegedly carried out by Miss Wen to satisfy POs 1, 2, 3, 4, 5, 6, 7, 9 and 13. Indeed, based on its finding, and Miss Wen's admission, the Committee found that it must follow that the description of the work contained in the PO statements was fictitious, hence the reference made by Miss Wen in her email of 25 October 2023 to her earlier request for her application for membership to be withdrawn in order that she could, "*re-submit my genuine and reliable PER experience on my own.*"
103. The Committee relied on its findings of fact under Allegation 1(a) above in concluding that Miss Wen's application for membership had been submitted by a third party, namely Person B.
104. On the basis of the Committee's findings of fact and Miss Wen's admission, the Committee found the facts of Allegation 1(b) proved.

ALLEGATIONS 2(A) AND (B)

105. 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.
106. The Committee relied upon its findings of fact under Allegations 1(a) and 1(b) above.
107. The Committee found, on the balance of probabilities, that Miss Wen sought to confirm that Person A did supervise her practical experience training in accordance with ACCA's requirements which she knew to be untrue.
108. In reaching this conclusion, the Committee took into account the following:
- (i) The Committee had rejected Miss Wen's assertion that she was not aware of the PER process. The Committee was satisfied that there was substantial information and guidance available to her to enable her to understand the process she was required to follow.
 - (ii) Furthermore, the Committee noted that, once Person B had lodged Miss

Wen's application for membership on 24 July 2021, there were exchanges of emails between Miss Wen and ACCA regarding her application. In an email to ACCA dated 14 January 2022, Miss Wen illustrates an awareness of the process when she says:

"Furthermore, I would like to know if it is possible to submit a PER waiver application at the same time to expedite my membership application process as I am currently employed by an ACCA Gold Employer Member who is eligible for the waiver."

- (iii) Miss Wen had provided Person B with her login details and password. However, she then suggested in her response dated 25 October 2023 that Person B had logged in to her account without her permission. The Committee did not find this explanation to be credible.
 - (iv) The Committee also rejected Miss Wen's assertion that she had provided her login details and password so that Person B could *"verify my ACCA details."* This was inconsistent with the email exchanges between Miss Wen and ACCA in the period August 2021 to April 2022 when she was asking ACCA to explain why her application for membership had not been processed. As she had not submitted the application, she must have known that Person B had completed her application, to include the preparation of her PO statements, and submitted it on her behalf.
 - (v) For the same reasons, the Committee rejected Miss Wen's suggestion that the application had been submitted without her knowledge.
109. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
110. The Committee had also found that Miss Wen had failed to write the statements in support of POs 1, 2, 3, 4, 5, 6, 7, 9 and 13 in her own words. Indeed, it was not Miss Wen who had written the statements on the basis of which the application for membership had been submitted. The Committee was satisfied that Miss Wen 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 that had been submitted on her behalf or at all.

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

112. Consequently, the Committee found Allegations 2(a) and 2(b) proved.

ALLEGATION 2(C)

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

ALLEGATION 3(A), (B) & (C)

114. 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

115. Taking account of its findings that Miss Wen 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 Wen, the Association and the accountancy profession.

116. On this basis, the Committee found Allegation 4 proved.

SANCTION AND REASONS

117. 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 Ms Patel, and to legal advice from the Legal Adviser, which it accepted.

118. 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.

119. 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.
120. The Committee considered whether any mitigating or aggravating factors featured in this case.
121. The Committee accepted that there were no previous findings against Miss Wen. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials.
122. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Wen's behaviour had been dishonest and the steps Miss Wen had taken involved a level of premeditation and collusion with others. Her actions were designed to deceive her regulator. The Committee was concerned that Miss Wen's dishonest conduct was to enable her to derive a personal benefit.
123. The Committee was concerned that, if Miss Wen 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.
124. Miss Wen had provided certain admissions, but the Committee had not accepted her explanations regarding the submission of her application for membership. The Committee had to approach its deliberations with regard to sanction on the basis that Miss Wen had shown limited insight into her conduct, nor had she provided any evidence of genuine remorse.
125. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
126. 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 Wen's understanding and appreciation of the misconduct found proved.

127. Miss Wen 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 Wen'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.
128. In the Committee's judgement, Miss Wen'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.
129. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Miss Wen from the affiliate register but could find none.
130. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Wen shall be removed from the affiliate register of ACCA.

COSTS AND REASONS

131. 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.

132. The Committee concluded that ACCA was entitled to be awarded costs against Miss Wen, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £10,584.50. Taking account of the complexity of the case, and the fact that this hearing had been listed for two days based on Miss Wen's responses in the CMF, the Committee did not consider that the costs incurred were unreasonable.
133. The Committee noted that, as Miss Wen had not attended the hearing, the amount of estimated time was consequently 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.
134. Attached to her CMF, Miss Wen had provided the Committee with information regarding her current circumstances in a Statement of Financial Position, together with a letter from a firm of accountants dated 12 January 2024 confirming an offer of employment, and a payslip. However, Miss Wen had subsequently provided a letter from the same firm dated 29 January 2025 which confirmed that her employment [PRIVATE]. No further evidence had been provided.
135. Whilst there was no more recent evidence provided of her current circumstances, the Committee found, on the balance of probabilities, that Miss Wen's financial circumstances [PRIVATE].
136. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Wen should be expected to pay. The Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £1,000.

EFFECTIVE DATE OF ORDER

137. Taking into account all the circumstances, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
138. In reaching its decision, the Committee took account of the fact that Miss Wen had attempted to obtain her ACCA membership by dishonest means. In failing

to engage with ACCA at this hearing, the Committee had no way of knowing if Miss Wen will continue to hold herself out as an affiliate member of ACCA if allowed to do so by making this order take effect at the end of the appeal period.

Ms Kathryn Douglas
Chair
26 June 2025