

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Yan Kang

Heard on: Friday, 27 June 2025

Location: Remotely via Microsoft Teams

Committee: HH Suzan Matthews KC (Chair)
Mr Ryan Moore (Accountant)
Professor Roger Woods (Lay)

Legal Adviser: Miss Helen Gower

Persons present

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

Summary Allegation 1a), b), c), d), e) and 2(a) proved.
Exclusion from membership with immediate effect.

Costs: Miss Kang to pay ACCA's costs in the sum of £6,200.

INTRODUCTION

1. The Disciplinary Committee ("the Committee") convened to consider allegations against Miss Yan Kang ('Miss Kang'). Miss Kang was not present and was not represented. ACCA was represented by Mr Mustafa. The papers before the Committee consisted of a main bundle numbered 1-255, an "additional" bundle numbered 1-40, a separate bundle numbered 1-35, a service bundle numbered 1-14, and a two-page memorandum and agenda.

PRELIMINARY MATTERS

SERVICE OF PAPERS

2. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations ('the Regulations'). The Committee took into account the submissions made by Mr Mustafa on behalf of ACCA and it also took into account the advice of the Legal Adviser.
3. The service bundle included the Notice of Hearing dated 28 May 2025, thereby satisfying the 28-day notice requirement, which had been sent to Miss Kang's email address as it appears on the ACCA register. The Notice included correct details about the time, date, and remote venue of the hearing, it also notified Miss Kang of the option to attend the hearing by telephone or video-link, and to be represented if she wished. Additionally, the Notice provided details about applying for an adjournment and the Committee's power to proceed in her absence if considered appropriate. A delivery receipt dated 28 May 2025, confirming delivery of the Notice, was also provided.
4. The service bundle also included a copy of an email dated 26 June 2025 from the Hearings Officer sent to Miss Kang, which provided her with the links to enable her to join the hearing if she wished to do so.
5. The Committee, having considered the relevant documents, was satisfied that Notice had been served in compliance with the Regulations.

PROCEEDING IN ABSENCE

6. Having concluded that proper notice had been served in accordance with the Regulations, the Committee went on to consider whether to exercise its discretion to proceed in the absence of Miss Kang. The Committee took into account that Miss Kang had not responded to the Notice of Hearing or to the emails from ACCA's Hearings Officer. It noted that on 20 December 2024, Miss Kang completed a case management form in which she stated that she did not intend to attend the hearing or be represented but that she was not content for

the Committee to proceed with the hearing in her absence. On 28 February 2025, ACCA acknowledged receipt of the case management form and advised Miss Kang that the hearing may go ahead without her consent and that ACCA strongly encourages trainees subject to disciplinary proceedings to attend their disciplinary hearing so that the Committee can hear the explanation and ask any questions. Miss Kang did not reply to this correspondence.

7. The Committee was of the view that Miss Kang had waived her right to attend the hearing and that an adjournment would serve no purpose. The Committee carefully balanced Miss Kang's interests against the wider public interest and concluded that it was in the interests of justice that the matter proceed expeditiously notwithstanding the absence of Miss Kang.

HEARING IN PUBLIC / PRIVATE

8. In the Case Management Form completed by Miss Yang on 20 December 2024 she indicated that she wished the entire hearing to be heard in private, but did not provide any reasons. She did not respond to correspondence from ACCA's Investigating Officer dated 28 February 2025 which advised her that the Committee would only consider that a hearing should be in private if there were exceptional circumstances.
9. Mr Mustafa submitted that the hearing should be heard in public and that there were no reasons to depart from the general principle that hearings are heard in public.
10. The Committee took into account the advice of the Legal Adviser. It decided that there were no reasons for it to exercise its discretion to hear either all or part of the hearing in private. The entire hearing was therefore heard in public in accordance with the principle of open justice.

APPLICATION TO AMEND THE ALLEGATION

11. Mr Mustafa made an application to amend the Allegation to substitute the word "trainee" with "member". He submitted that the proposed amendment did not prejudice Miss Kang and did not change the substance of the Allegation.

12. The Committee took into account the advice of the Legal Adviser. It decided that it was appropriate to amend the Allegation as proposed by Mr Mustafa. Although Miss Kang did not have advance notice of the proposed amendment, it was a minor amendment relating to Miss Kang's registration status, and there was no change to the nature or seriousness of the Allegation.

ALLEGATIONS (as amended)

Yan Kang ('Miss Kang'), at all material times an ACCA member,

1. 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) 23 April 2024
 - b) 08 May 2024
 - c) 23 May 2024
 - d) 03 January 2025
 - e) 27 January 2025
2. By reason of her conduct, Miss Kang is:
 - a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i), or in the alternative;
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BRIEF BACKGROUND

13. Miss Kang was admitted as an affiliate member of ACCA on 19 July 2021. She was admitted as a full member on 24 March 2022 following an application for membership submitted on or about 21 March 2022.
14. Part of the requirement of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement ('PER') is a key component of the ACCA qualification.

15. ACCA's PER is designed to develop the skills needed to become a professionally qualified accountant. There are two components to the PER:
- Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the trainee explains how they have achieved the objective. They should, therefore, be unique to that trainee. The PO must be signed off by a practical experience supervisor ('PES'), who must be a qualified accountant recognised by law in the relevant country and/or a member of an IFAC body. They must have knowledge of the trainee's work in order to act as a PES. The PES is typically the trainee's line manager, though if their line manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.
 - Completion of 36 months practical experience in accounting or finance related roles, verified by a PES. The period of practical experience may be verified by a non-IFAC qualified Line manager.
16. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online in their PER Training Record. The Training Record is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
17. During 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It would not be expected for a supervisor to share an email address with any other supervisor or person.
18. Further analysis of this cohort of 91 trainees revealed the following:
- Most of these trainees were registered with ACCA as resident in China.

- Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of such statements within this cohort of 91 trainees were the same.
 - Of these 91 trainees, the earliest a supervisor with one of these three email addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
19. In support of her application for membership, Miss Kang submitted a PER Training Record to ACCA on or around 21 March 2022. This record stated that Miss Kang obtained her experience of 38 months between 01 January 2019 and the date her time/experience was approved on 18 March 2022 in the role of [PRIVATE]. The supervisor details for Miss Kang appear to confirm that Person A registered as Miss Kang's practical experience supervisor on two occasions. The first occasion was on 18 March 2022 when Person A [ACCA ID [PRIVATE]] registered as Miss Kang's "non IFAC qualified line manager" and a second occasion on 19 March 2022 when Person A [ACCA ID [PRIVATE]] registered as her 'IFAC qualified' line manager' with one of the three common email addresses. Following a request from Miss Kang, Person A [ACCA ID [PRIVATE]], appeared to approve all Miss Kang's POs on 19 March 2022.
 20. Miss Kang's application for membership was granted on 24 March 2022.
 21. A review was carried out by ACCA's Professional Development Team. It noted that Person A [ACCA ID [PRIVATE]] registered with one of the three common email addresses shared amongst this cohort of 91 cases and with a common registration card uploaded by numerous supervisors which does not match the registration number provided by Person A in their registration details.
 22. The analysis of Miss Kang's POs showed that all of her PO statements were first in time, although seven of her PO statements had subsequently been copied by other trainees.
 23. The matter was referred to ACCA's Investigations Team. A member of that team sent an encrypted email to Miss Kang's registered email address on 23 April 2024. Attached to the email was a letter which set out the complaint and

requested that Miss Kang respond to a number of questions. The letter also referred to 3(1) of the Regulations requiring Miss Kang to cooperate with the investigation by responding to the questions by the deadline of 07 May 2024. An outlook email was sent to Miss Kang on the same day asking her to check if she had received the encrypted email and if not to let ACCA know.

24. On 26 April 2024, ACCA's China office sent a mobile message to Miss Kang and has provided a spreadsheet recording when the message was sent and that it was sent successfully.
25. No response was received from Miss Kang by the deadline of 07 May 2024 and a further encrypted email was sent to Miss Kang's registered email address on 23 May 2024. Miss Kang was again reminded of her obligation to cooperate by responding to the questions by 06 June 2024 and that if she failed to do so ACCA would raise an allegation of failure to cooperate against her. An Outlook email was sent to Miss Kang on the same day asking her to check if she had received the encrypted email.
26. ACCA's emails included a bundle of documents which included Miss Kang's PER training record and Supervisor details, together with the documents included in the Separate Bundle.
27. ACCA's investigations officer attempted to telephone Miss Kang on 24 May 2024 using her registered telephone number, but an automated message stated the number was no longer operative.
28. On 14 November 2024, ACCA's Investigating Officer emailed Miss Kang attaching a copy of a report of disciplinary allegations and inviting her to comment on the report by 01 December 2024.
29. On 22 November 2024, ACCA's Investigating Officer telephoned Miss Kang. Miss Kang was advised of the email dated 14 November 2024 and said she would check her email and respond.
30. Miss Kang did not respond to ACCA's email dated 14 November 2024 by the deadline, and the report disciplinary allegations was therefore sent to an

Independent Assessor who referred the case to a hearing before the Disciplinary Committee.

31. On 06 December 2024 an email was sent to Miss Kang attaching the decision of the Independent Assessor and a Case Management Form. Miss Kang replied to this email on 20 December and stated:

"I don't know why I am replying this email which was created something from nothing. Due to the special policy of the [REDACTED] website like gmail and google are banned in [REDACTED].

I tried several times and can only access to the email today by special method which was also banned in [REDACTED].

I did received a phone call by a lady from you asking me to replying to her email but did not mention by which exact date. I just access to this "email" today and suprisely even don't know what happened and then I was subject to a "hearing" I went through the email find that it is because I didn't reply to your email on april and may of 2024.

I don't understand how I can reply you without access the email and knowing your requirements. How you define your email has been reached to me.

I don't know by which law give you such right to issue me the conduct case and hearing.

Therefore, I refuse to attend any of the hearing without a reasonable explanation.

Besides, I paid a high expense to pass the so called ACCA exam and got the so called certificate and the membership with a high cost. However, the so called membership never give me any benefit but trumped-up trouble like this misconduct and hearing. I am feeling no be any beneficial becoming an ACCA membership but be blooding sucking by a vimper. Therefore, whatever you want, remove my account or do whatever you like. I don't want to waste any time on this. What I imagined ACCA should be a fair and benifical orgranation while in reliaty it disappointed me a lot.

Thanks but bye" [sic]

32. In a second email on 20 December 2024 Miss Kang stated:

“BTW, I checked the email, I never received any email from you on a) 23 April 2024 b) 8 May 2024 c) 23 May 2024. Pls do not set me up for something I do not know and do not do”

33. In a third email on 20 December 2024, Miss Kang included a screenshot indicating that her access was denied to a particular piece of correspondence sent through ACCA’s case management system. The image was not dated and contained no reference number, but below the image Miss Kang stated, *“I cannot even access the email on 14 November, it should be available for 90 days”*.

34. In a fourth email on 20 December 2024 Miss Kang stated:

“FYI, i don’t accept any of the accuse above. Tell me what is the content of the email on April and May pls. Thanks”.

35. Miss Kang attached a completed Case Management Form, a document that had been attached to ACCA’s email dated 14 November 2024. In the Case Management Form Miss Kang denied that she had failed to co-operate with ACCA’s Investigating Officer.

36. On 03 January 2025, ACCA sent an encrypted email to Miss Kang listing and attaching all correspondence and documents previously sent to her.

37. On 16 January 2025 Miss Kang responded with two emails. In the first email Miss Kang stated:

“Just being polite to respond to you, besides I have changed my career and was not any accountant or audit related, therefore I really don’t have any further time to deal with you for such issues.

I will try to provide you with the below information just for a good ending with my previous effort and cost for the ACCA membership

Regarding the questions you sent, I have a few questions

(i)My letter setting out the complaint against you and requesting that you respond to a number of questions

What are the questions again?

(ii) Separate Bundle consisting of PO statements:

In what format, any template or guideline?

(iii) your PER training record and

Any template with any specific content?

(iv) PER Supervisor details

What kind of details?

Since I am not doing nay work with accounting, I will try to provide, but what if I can't provide the information you requested? any result? The ACCA membership never and does not provide any benefit to me. And I never used the "ACCA honor" or did not hurt any ACCA reputation or cost you anything. I don't want to waste your time and even mine. Therefore, I am asking again to deregister or to expel me from ACCA. Thanks very much"

38. In her second email on 16 January 2025 Miss Kang stated that she had 'found the complaint file' and responded as follows:

"(ii) Separate Bundle consisting of PO statements:

In regards to the PO statement which was identical with others. I cannot explain, the general work are almost same for every accountant and [REDACTED], I can't explain why my experience was similar with other [REDACTED].

(iii) your PER training record

Regards to my employment, I did work in [Company B] from [REDACTED]. [Person A] was the genemal manager and line manager of me during that period. I can provide you the employment contract but it is in [REDACTED]. I don't think this will make any sense to you since your probably cannot understand [REDACTED].

(v) PER Supervisor details

It has been almost 3 years and I am trying to recall my memory. [Person A] was the real line manager of me who is not IFAC qualified. The other "[REDACTED]" who is IFAC qualified was the part-time accountant for [Company B] who was asked by me to review my PO. [They] might registered by mistake as [Person A] and changed my PO by [themselves] to make sure I could pass the PO review by their experience. I don't know the reason, [they]

might wanted to help. I cannot reach out to [them] for personally issue and I don't know how to explain to you.

So to make things simple, I don't want to explain you above questions any more. Just close this case as I failed your argument and complaint and expel me from ACCA. I don't want to provide you any further documents any more since I really dont have time to do that and really hope to be removed by ACCA. Thanks very much" [sic]

39. On 27 January 2025, ACCA's Investigating Officer sent a further email to Miss Kang reminding her of her obligation to co-operate, as she had not answered each question in ACCA's initial letter. Miss Kang was also asked to respond to further questions based on her response dated 16 January 2025.
40. Miss Kang did not reply by the deadline of 10 February 2025, and a further email was sent to her on 20 February 2025 to advise that as she had not responded to the email dated 27 January 2025 and had not cooperated fully with ACCA's investigation, ACCA would prepare the case for hearing.

DECISION ON FACTS AND REASONS

41. The Committee considered the documents before it, the submissions of Mr Mustafa on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

Allegation 1

42. The Committee was satisfied on the evidence before it that ACCA had written by email to Miss Kang on five occasions, being 23 April 2024, 08 May 2024, 23 May 2024, 03 January 2025 and 27 January 2025, asking her to respond to questions.
43. It was further satisfied from the available documents that each of the emails had been successfully delivered to Miss Kang's email address.

44. Although Miss Kang stated that she had not received some of ACCA's emails due to restrictions in [PRIVATE], the Committee did not consider this to be credible, given the evidence before it. The screenshots from ACCA's case-management system, demonstrated that the emails dated 23 April 2024, 08 May 2024 and 23 May 2024 were opened. In a telephone attendance note dated 22 November 2024, Miss Kang confirmed her registered email address as part of the security process. She did not suggest that she did not have access to emails sent to her at this address. It was not credible that Miss Kang would have registered using a [PRIVATE] address if there was a restriction on the use of such email accounts within [PRIVATE]. The Committee also noted that when Miss Kang began to communicate with ACCA, she did so through her registered email address.
45. The Committee decided to give little weight to a screenshot provided by Miss Kang, which she suggested demonstrated that she was denied access to an email from ACCA dated 14 November 2024. The screenshot was undated and had no reference to link it with the email dated 14 November 2024. The screenshot did not demonstrate that Miss Kang did not have access to the emails which are the subject of ACCA's allegation.
46. The Committee was satisfied that the emails from ACCA had been received and opened by Miss Kang.
47. In each email from ACCA Miss Kang was reminded of her duty to co-operate with the investigation in accordance with Regulation 3(1) of the Regulations. Under Regulation 3(1) full co-operation with ACCA requires a full and prompt response to ACCA's questions.
48. Miss Kang did not reply to ACCA's emails dated 23 April 2024, 08 May 2024 or 23 May 2024. Although she had sent correspondence to ACCA on 16 January 2025 which addressed some of the questions, she did not provide answers to all the questions, and did not reply at all to the additional questions in ACCA's email dated 27 January 2025.
49. The Committee therefore found Allegation 1a), b), c), d) and e) proved on the balance of probabilities.

Allegation 2

50. The Committee accepted the advice of the Legal Adviser. It had regard to the partial definition of misconduct in Regulation 8(c), together with the guidance in the cases of *Roylance v GMC* [2000] 1 AC 311 and *Nandi v GMC* [2004] EWHC 2317.
51. Having found the facts proved in Allegations 1 the Committee then considered whether they amounted to misconduct. Miss Kang's conduct, in failing to fully co-operate with the investigation of the complaint made against her, fell far below the standards expected of a member of ACCA. 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; protect the public, and maintain its reputation, was seriously compromised.
52. Miss Kang's failure to co-operate impacted ACCA's ability to undertake an investigation into serious allegations that Miss Kang's supervisor had been falsely registered, that her experience claim and POs were falsely approved, and that her conduct was dishonest. Miss Kang's failure to fully co-operate with the investigation undermined the integrity of ACCA's investigatory framework and the standing of ACCA and had brought discredit to Miss Kang, ACCA, and the accountancy profession. The Committee considered Miss Kang's behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.
53. The Committee therefore found Allegation 2(a) proved.
54. Allegation 2(b) was pleaded in the alternative to Allegation 2(a), and the Committee made no finding in respect of it.

SANCTION AND REASONS

55. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Mustafa. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the

purpose of sanctions was not to punish Miss Kang, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.

56. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

57. The Committee considered the misconduct involved the following aggravating features:

- The potential harm to ACCA's regulatory framework and consequently the reputation of the profession and ACCA;
- No evidence of remorse or insight into the seriousness of the allegation and its impact on the reputation of the profession;
- Conduct over a prolonged period of time.

58. The Committee considered the misconduct involved the following mitigating features:

- The absence of any previous disciplinary history with ACCA;

59. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had failed to comply with her duty to co-operate with ACCA.

60. The Committee then considered whether to reprimand Miss Kang. The guidance indicates that a reprimand would be appropriate in cases where; the misconduct is of a minor nature, there appears to be no continuing risk to the public, and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Miss Kang's misconduct to be of a minor nature and she had shown no insight into her behaviour. The Committee concluded that a

reprimand would not adequately reflect the seriousness of the misconduct in this case.

61. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The Committee considered that none of these criteria were met and that a severe reprimand would not adequately reflect the seriousness of Miss Kang's behaviour.
62. The Committee considered that Miss Kang's behaviour involved a number of features referenced in ACCA's guidance in relation to exclusion. In particular the conduct involved an absence of understanding and insight into the seriousness of the acts and their consequences, the potential for an adverse impact on the public, conduct over a period of time, and serious departure from professional standards. The Committee also considered that there was nothing exceptional in Miss Kang's case that would warrant a lesser sanction than exclusion from membership. Miss Kang's persistent and deliberate failure to co-operate with ACCA, coupled with the absence of any evidence demonstrating Miss Kang's understanding of the seriousness of her behaviour or any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. The Committee concluded that the only appropriate and proportionate sanction was exclusion.

COSTS AND REASONS

63. ACCA applied for costs in the sum of £6,831. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. A simplified breakdown was also provided. It noted that Miss Kang had not provided a completed Statement of Financial Position.
64. The Committee was satisfied that ACCA was entitled to claim its costs. The Committee considered that the costs of ACCA's investigation were reasonably

and proportionately incurred. The Committee considered it appropriate to make a deduction to the amount claimed having regard to the reduced hearing length and that the appropriate reduction was to reduce the costs to £6,200.

65. The Committee had no information about Miss Kang's current financial circumstances. In the absence of information from Miss Kang the Committee inferred that she is able to meet an order for costs in the sum claimed.
66. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Kang to pay ACCA's costs in the sum of £6,200.

EFFECTIVE DATE OF THE ORDER

67. The Committee determined that it would be in the public interest for the order to take immediate effect in light of the fact that Miss Kang is potentially able to practise as an ACCA qualified accountant having failed to co-operate with an ACCA investigation. Therefore, pursuant to Regulation 20(1)(b) the order excluding Miss Kang from membership will take effect immediately.

HH Suzan Matthews KC
Chair
27 June 2025