

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Qi Jie Wang
Heard on:	Monday 30 June 2025
Location	Remotely via Microsoft Teams
Committee:	Mr Tom Hayhoe (Chair) Dr Beth Picton (Accountant) Ms Victoria Smith (Lay)
Legal Adviser:	Mr Robin Havard
Persons present and capacity:	Ms Michelle Terry (ACCA Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Summary:	Allegations 1, 2, 4(a), (b) & (c), & 5(a) were found proved.
Sanction:	Exclusion from membership of ACCA with immediate effect.
Costs:	£5,655

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 285); an Additional Bundle (pages 1 to 9); a Bundle of Performance Objectives relating to the complaint against Miss Qi Jie Wang (pages 1 to 60), and a Service Bundle (pages 1 to 24). The Committee had listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.
2. The Committee had read the Notice of Proceedings dated 02 June 2025 sent by ACCA by email to Miss Wang at the email address on ACCA's register. It had noted the subsequent emails sent to Miss Wang 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 Wang 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 Wang had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Miss Wang had been properly served with Notice of the proceedings.

APPLICATION TO PROCEED IN THE ABSENCE OF Miss WANG

6. Miss Wang failed to respond to the email of 02 June 2025.
7. On 09 June 2025, ACCA sent an email to Miss Wang. 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 Wang 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 told that the cost of providing an interpreter would be paid by ACCA. Finally, Miss Wang 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 16 June 2025, ACCA tried to call Miss Wang 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 an email to Miss Wang confirming their attempt to contact her by telephone, and again reminding her of the hearing on 30 June 2025, her ability to join by telephone or video, and asking her again whether she required an interpreter. Miss Wang 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 23 June 2025, ACCA tried again to call Miss Wang on the mobile number registered with ACCA. However, there was no answer nor was there the facility to leave a message.
11. On 23 June 2025, ACCA sent an email to Miss Wang the content of which was the same as the email of 16 June 2025. It confirmed ACCA's attempt to contact Miss Wang by telephone, and again reminding her of the hearing on 30 June 2025, her ability to join by telephone or video, and asking her again whether she required an interpreter. Miss Wang 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.
12. On 27 June 2025, ACCA sent an email to Miss Wang which included the link enabling her to join the hearing today in the event that she changed her mind and decided to attend. However, she had not appeared at the hearing.
13. The Committee considered that ACCA had done everything possible to enable Miss Wang 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 concluded, on the balance of probabilities, that Miss Wang was aware of today's hearing, which she could have joined by telephone or video link. However, the Committee found that Miss Wang had voluntarily absented herself and had no intention of engaging with the proceedings.
15. In reaching this conclusion, the Committee also took account of Miss Wang's failure to respond to the correspondence sent to her in the course of the investigation and which formed the basis of Allegation 4 below. It also noted that Miss Wang had not replied to ACCA's email to her of 10 April 2025 to which was attached a Case Management Form which she was required to complete and return.
16. 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.
17. 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.
18. The Committee ordered that the hearing should proceed in the absence of Miss Wang.

APPLICATION TO AMEND

19. In advance of her opening, Ms Terry requested the Committee to allow an amendment to Allegation 2. The amendment related to the wording of the allegation. Ms Terry requested the words, "...or any of it..." to be replaced with the words, "... in any or all" so that the relevant part of Allegation 2 read as follows: "*Miss Wang's conduct in respect of any or all of the matters described in Allegation 1...*".
20. It was submitted that this amendment did not represent a substantial change to the nature of what was being alleged, and Ms Terry confirmed that she relied on exactly the same evidence as that which had been served on Miss Wang. Ms Terry submitted that, in the circumstances, Miss Wang would not be prejudiced by the amendment.

21. The Committee agreed that the amendment would not cause any prejudice to Miss Wang and allowed Ms Terry's application.

ALLEGATIONS (AS AMENDED)

Qi Jie Wang ('Miss Wang'), at all material times an ACCA trainee:

- 1) Applied for membership to ACCA on or about 05 September 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:
 - Performance Objective 5: Leadership and management
 - Performance Objective 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 Wang's conduct in respect of any or all of the matters described in Allegation 1 demonstrates a failure to act with integrity given that the corresponding statements to the performance objectives were not written in her own words as required by ACCA.
- 3) In the alternative to Allegation 2) such conduct was reckless in that Miss Wang paid no or insufficient regard to ACCA's requirement that the corresponding statements to the performance objectives referred to in Allegation 1 had to be written in her own words as required by ACCA.
- 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) 15 November 2023

- 5) By reason of her conduct, Miss Wang 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

22. 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 285); an Additional Bundle (pages 1 to 9); a Bundle of Performance Objectives relating to the Complaint against Miss Qi Jie Wang (pages 1 to 60), and a Service Bundle (pages 1 to 24). The Committee had listened carefully to the submissions made by Ms Terry and also considered legal advice, which it had accepted.
23. 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.

ALLEGATION 1

24. On 16 October 2017, Miss Wang was admitted as an affiliate.
25. On 09 September 2021, Miss Wang was admitted as a member.
26. Allegation 1 concerned the conduct on the part of Miss Wang in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
27. In reaching its findings of fact in respect of Allegation 1, 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 20 February 2025.
28. None of the above evidence had been challenged by Miss Wang.
29. 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

30. The following sets out the process Miss Wang would have been required to follow, as detailed by Ms Calder in her statement.
31. The following abbreviations have been used:
- PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
32. 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.
33. A person undertaking practical experience is often referred to as an ACCA trainee.
34. 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.
35. 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.

36. 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.
37. Through the online tool, the trainee then requests that their PES approves that PO.
38. 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.
39. 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.
40. 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.'

41. 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.

42. 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.
43. 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.
44. 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."

45. 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.
46. 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."

47. 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. The guides were also available in Mandarin.
48. 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.
49. For those supervisors registering as a trainee's IFAC qualified supervisor (whether internal or external), they are required to provide the name of their IFAC member body and their IFAC membership number issued by that body. They are also to provide evidence of their membership of that IFAC body by uploading their membership card.
50. 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.
51. 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..."

52. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
53. 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.
54. 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...*".
55. 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;...."*
56. The Committee was satisfied, therefore, that there was significant information available to Miss Wang to enable her to understand fully the process relating to ACCA's PER and the training that was involved.

ACCA'S INVESTIGATION

57. 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 their supervisors and PO statements with each other.
58. Consequently, all thirteen trainees were referred to ACCA's Investigations Team. Miss Wang was one of the thirteen trainees investigated.
59. Based on the evidence of Ms Watson, the Committee found that once an application for membership was received, this would be recorded in ACCA's PROD database by an automated process. The record for Miss Wang recorded that her application was received on 07 February 2021. However, in an email from ACCA to Miss Wang on 09 February 2021, she was informed that her application did not include confirmation that her performance objectives had been completed. She was sent a link to information about how to complete her PER.
60. Miss Wang's second application was also rejected by ACCA given the statements supporting each of her performance objectives were the same. ACCA notified Miss Wang of this issue in an email of 01 September 2021 following Miss Wang's email of the same date attaching a membership application.
61. Having submitted revised statements supporting her performance objectives, Miss Wang emailed ACCA on 05 September 2021 stating *'Sorry about the misunderstanding before. I have rewritten the each statement. Please help review my application again'*(sic).
62. On the following day, ACCA replied, advising Miss Wang that her application had been approved, and she would be transferred to membership on 09 September 2021. ACCA records showed that Miss Wang was indeed admitted to membership on that day. The Committee accepted that, for the purposes of Allegation 1, the date of her application for membership was 05 September 2021.

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

63. A copy of the PER training record for Miss Wang recorded that she was employed by two firms, Firm A and Firm B.

FIRM A

64. Miss Wang was employed by Firm A from 22 November 2016 to 15 April 2018 in the role of 'Capital Asset Specialist'.
65. There was an entry in red text in the training record claiming 16 months' relevant practical experience, which reflected the period of employment from 22 November 2016 to 15 April 2018.
66. The Supervisor Details for Miss Wang recorded that a supervisor, Person A, registered on 14 October 2019 as her 'Non IFAC qualified line manager', in relation to Miss Wang's role as Capital Asset Specialist at Firm A.
67. As Miss Wang's apparent non-IFAC qualified line manager, Person A was therefore authorised to approve Miss Wang's time/ experience only.
68. In that regard, Miss Wang requested that Person A approve her time/experience of 16 months at Firm A on 09 November 2020, and Person A is recorded as approving this time/ experience on 03 December 2020.
69. The Supervisor Details for Miss Wang recorded that a Person B registered on 14 October 2019 as her 'IFAC qualified line manager' in relation to Miss Wang's role as Capital Asset Specialist at Firm A.
70. Person B was therefore authorised to approve both Miss Wang's time/experience and all her POs. In that regard, the PER recorded that Miss Wang requested variously in December 2020 and February 2021 that Person B approve fourteen POs, even though only nine are required by ACCA. Person B went on to approve all these POs in February 2021.

71. On 01 September 2021, the PER recorded that the POs were declined by ACCA. As explained in an email from ACCA's Customer Services team to Miss Wang dated 01 September 2021, all her POs were declined given the supporting statements were the same for each PO. Miss Wang therefore uploaded revised statements for nine POs, namely those numbered 1 to 7, 9 and 13.
72. On 05 September 2021, Miss Wang requested that her supervisor Person B approve those POs. Person B went on to approve all those nine POs the same day.
73. Although Person B was also authorised to approve Miss Wang's time/ experience at Firm A, Person B did not do so. Instead, as referred to above, her non-IFAC qualified line manager, Person A, approved her time/experience of 16 months at Firm A.

FIRM B

74. The second firm where Miss Wang was employed was Firm B. Her PER recorded she was employed at this firm from 16 April 2018 as a 'Financial Analyst'. No end date had been recorded which suggested she remained employed in this role until at least the date her time/ experience was approved on 03 December 2020.
75. In Miss Wang's PER training record, there was another entry in red text which stated that 31 months of relevant practical experience had been claimed, which related to the period of employment from 16 April 2018 to 03 December 2020. Combining the 31 months of experience with the 16 months of experience at Firm A totalled 47 months, which was in excess of ACCA's minimum experience requirement of 36 months.
76. In relation to Miss Wang's period of experience at Firm B, there was reference to this being 51 months rather than the approved period of 31 months. However, this period of 51 months had been calculated from the date her time / experience commenced on 16 April 2018 to the date this version of her PER training record was downloaded by ACCA staff on 09 August 2022. The

Committee confirmed that this period of 51 months would therefore be disregarded.

77. The Supervisor details for Miss Wang recorded that Person A registered on 14 October 2019 as her 'Non IFAC qualified line manager', in relation to Miss Wang's role as Financial Analyst at Firm B. This was the same Person A who registered as Miss Wang's non-IFAC qualified line manager at her previous firm Firm A, as referred above. This was evidenced by the fact that Person A registered with the same email address on both occasions.
78. As Miss Wang's apparent non-IFAC qualified line manager, Person A was therefore authorised to approve Miss Wang's time/ experience only.
79. Miss Wang requested Person A to approve her time/experience of 31 months at Firm B on 03 December 2020 and Person A appeared to do so on the same day.
80. A further supervisor, Person C, was also registered to approve Miss Wang's time/ experience at Firm B but there was no record that Person C did so.

ENQUIRIES MADE TO MISS WANG'S SUPERVISORS WHO APPROVED HER PER TRAINING RECORD

81. Enquiries were made of Miss Wang's two supervisors who approved her PER training record, namely Person A who approved her time at both firms and Person B who approved her PO statements.
82. In an email to Person A dated 29 February 2024, ACCA requested confirmation that Person A had supervised Miss Wang and, if that were so, ACCA requested her to provide the name of the two firms at which she supervised her and the period of that supervision. However, no response was received to this email.
83. The supervisor who approved Miss Wang's POs, Person B, was an ACCA member. ACCA therefore emailed Person B asking them to confirm that they supervised Miss Wang and, if so, the name of the firm and period of supervision.

84. Person B responded initially on 15 July 2024 and then responded to further enquiries in an email of 23 July 2024 with some attached images. In summary, Person B advised they had supervised Miss Wang and had approved her POs in her PER training record. They went on to provide information which was consistent with the information in Miss Wang's PER training record, namely that they supervised her while they were both employed at Firm A and that they supervised her between 2016 and 2018. They went on to provide supporting evidence.

85. In particular, their responses to the following questions were as follows:

"i ...do you recall approving Miss Wang's performance objectives on two separate occasions, namely on 5 February 2021 and 5 September 2021?"

Answer: Yes.

ii Assuming you do, when you approved the performance objectives numbered 5, 6, 7, 9, and 13 on 5 September 2021, were you aware these had not been written by Miss Wang?

Answer: I had no idea that her statements were copied when I reviewed her performance objectives, and I am completely shocked when I see the evidences you provided recently. I have absolutely no idea who the other trainee is.

iii Please would you confirm that you remain of the view that the statements supporting Miss Wang's performance objectives in her attached training record which you are recorded as approving on 5 September 2021 reflect Miss Wang's experience. If not, please explain why.

Answer: This question is difficult to answer with mixed feelings. In general, I do remain of the view; however, the evidence inevitably changed my understanding to some degrees. When I worked with her, she had indeed demonstrated strong capability on her role and fulfilled her responsibility on her accountant role. I don't think she copied the statement intentionally; she might have only taken reference from a "template" she found on the Internet to polish her wording. From my point, she deserves another chance. I will follow the association's guidance and decision on this case."

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

86. 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.
87. 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.
88. Given the information provided by her IFAC qualified supervisor, Person B, as referred above, in this particular case, ACCA had not alleged that Miss Wang did not meet the performance objectives. It followed that ACCA was not alleging Miss Wang applied for ACCA membership in a dishonest manner when completing the PO statements set out in Allegation 1.
89. However, ACCA alleged that Miss Wang fell below the standard to be expected of an ACCA trainee in that she failed to comply with the strict requirement that the corresponding statements to the POs in the PER training record must be in the trainee's, i.e. her, own words to reflect their unique experiences.
90. The requirement for the PO statements to be in a trainee's own words was clearly set out in the guidance available to Miss Wang regarding the PER process. For example, in the section headed, *"Writing your performance objectives"*, it stated as follows:

"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."

91. In analysing Miss Wang's training record, the Committee accepted that 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.
92. The 'first in time date' was the date the trainee requested that their IFAC qualified line manager approve the PO in question within their PER. This was on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval. In most of the cases within this cohort, the supervisor approved the POs on the same day or, if not, very soon thereafter.
93. The Committee had considered the evidence provided by ACCA. It noted that, originally, on 16 October 2023, a bundle of PO statements of four other trainees had been sent to Miss Wang which ACCA claimed to contain PO statements, some of which were the same or significantly similar to those of Miss Wang.
94. On 28 November 2023, an amended bundle was sent which contained the PO statements of the six other trainees on which ACCA relied. The amended bundle also corrected the name of one of those trainees and removed reference to one of the trainees included in the original bundle.
95. To summarise, in relation to Miss Wang, having considered Miss Wang's PO statements and the evidence contained in the amended separate bundle in the form of the PO statements of Miss Wang and six of the other trainees in the cohort of thirteen, the analysis revealed, and the Committee found:
- Four of her PO statements were first in time.
 - Five of her nine PO statements which were submitted in support of her application, namely PO statements for Performance Objectives 5, 6, 7, 9 and 13, were identical or significantly similar to the PO statements contained in the PER training records six of the other ACCA trainees from this cohort of thirteen, all of which predated those of Miss Wang.

THE COMMITTEE'S CONCLUSIONS IN RESPECT OF ALLEGATION 1

96. The Committee found that the similarities in the description of the work experience described by Miss Wang and the other six trainees in their PO statements 5, 6, 7, 9 and 13 meant that it was not credible that trainees, including Miss Wang, 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 five of Miss Wang's POs which were particularised in this allegation.
97. 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.
98. On the basis of the Committee's findings of fact, the Committee found the facts of Allegation 1 proved.

ALLEGATIONS 2

99. In reaching its decision, the Committee had reminded itself of the guidance relating to the definition of integrity in the Court of Appeal decision of *Wingate v SRA [2018] EWCA Civ 366*.
100. The Committee relied on its findings of fact under Allegation 1 above.
101. The Committee found that Miss Wang had failed to write the statements in support of POs 5, 6, 7, 9 and 13 in her own words. Adopting the terminology in the PER guidance, the words used by Miss Wang were not unique to her. The Committee was satisfied that Miss Wang must have known that she had not achieved the performance objectives in respect of POs 5, 6, 7, 9 and 13 in the manner described in the statements that she had submitted in her application for membership.
102. The Committee was satisfied that, in acting in this way, Miss Wang had failed to act with integrity. Miss Wang had failed to meet the higher standards which society expects from professional persons and which the professions, to

include ACCA, expect from their own members. Indeed, ACCA's Code of Ethics and Conduct stipulates that all professional accountants shall comply with the principle of integrity which requires an accountant to be straightforward and honest in all professional and business relationships, which would include with their own regulator. It also states that a professional accountant shall not knowingly be associated with reports or communications where the accountant believes that the information contains statements or information provided recklessly.

103. Consequently, the Committee found Allegation 2 proved.

ALLEGATION 3

104. On the basis that this Allegation was pleaded in the alternative to Allegation 2, the Committee made no finding in respect of it.

ALLEGATION 4

105. On 16 October 2023, following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Miss Wang attached to which was a letter and other documents which contained evidence gathered in the course of the investigation up to that date. The letter clearly set out the complaint and requested that Miss Wang respond to a number of questions by 30 October 2023. In particular, Miss Wang was asked to explain how her PO statements were shared with others and to provide evidence of her experience.

106. The letter also referred to Complaints and Disciplinary Regulation 3(1) informing Miss Wang of her obligation to cooperate with the investigation by responding to the questions by the deadline. Although the deadline specified in this particular paragraph of the letter was 27 October 2023 as opposed to 30 October 2023, the Committee did not consider this inconsistency to be material.

107. In the subject line of the email, it stated, "ACCA Confidential", and it was shown to be from Email 1.

108. The email was encrypted. However, shortly after this encrypted email was sent, an unencrypted email was sent to Miss Wang on the same day asking her to check if she had received the encrypted email and, if not, to let ACCA know.
109. Miss Wang failed to respond.
110. On 31 October 2023, a further encrypted email was sent to Miss Wang. The letter of 16 October 2023 and other documents were attached. In the covering email Miss Wang was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 14 November 2023.
111. Miss Wang failed to respond.
112. The day after this encrypted email was sent, on 01 November 2023, two attempts were made to contact Miss Wang by telephone on her registered number. However, the call went to voicemail and there was no opportunity to leave a message.
113. On 15 November 2023, a further encrypted email was sent to Miss Wang. The letter of 16 October 2023 and other documents were attached. In the covering email Miss Wang was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 30 November 2023. The Committee noted that Miss Wang was also advised that ACCA would raise a failure to cooperate allegation against her if she did not respond by this deadline.
114. On 24 November 2023, an Outlook email was sent to Miss Wang asking her to check if she had received the encrypted email of 15 November and, if not, to let ACCA know. However, no response was received from Miss Wang to any of these emails.
115. The Committee noted that extracts taken from ACCA's records for Miss Wang on each of the days the above emails were sent, recorded that the email address for Miss Wang used for these emails was the email address on ACCA's system on those days.
116. In its report, ACCA stated that on 17 January 2024, ACCA's China office sent a mobile message to Miss Zhang. The extracts from ACCA's database for Miss

Zhang referred to above include a telephone number and the Committee was satisfied that the text was sent to that number. The Committee was satisfied that reference to Miss Zhang was a typographical error and in fact referred to Miss Wang. 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 on 16 October 2023 requiring a response. Reminders were sent on 31 October 2023 and 15 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

117. ACCA's China office had provided a spreadsheet recording when this message was sent and whether or not it was successfully delivered. Based on that evidence, the Committee was satisfied that the message was sent on 17 January 2024 and was successfully delivered to Miss Wang's mobile number that day. No response had been received from Miss Wang following this message.
118. Whilst not included in the allegation, but for completeness, the Committee noted that, on 28 November 2023, ACCA emailed Miss Wang with the amended bundle to which reference is made at paragraphs 93 and 94 above. The email asked Miss Wang to provide any comments by 05 December 2024, but she failed to respond.
119. In summary, the Committee found that Miss Wang failed to respond to ACCA's emails of 16 October 2023, 31 October 2023 and 15 November 2023.
120. In reaching its decision, the Committee noted that all of her emails were sent to the address on ACCA's register. There was no evidence to suggest that the emails had not been delivered successfully. Furthermore, the Committee found that, on 17 January 2024, a text had been sent to Miss Wang informing her of the emails and there was evidence which supported a finding that the text had been successfully delivered.

121. The Committee found, on the balance of probabilities, that Miss Wang had received the emails of 16 October 2023, 31 October 2023 and 15 November 2023 but had failed to respond. Even had the Committee found that she had not received them, Miss Wang received a text from ACCA on 17 January 2024 which referred to the three emails and the Committee was satisfied that the mobile number to which the text was sent was the same as the one on ACCA's register. The Committee found that Miss Wang had read the text but still failed to respond.
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 Wang had failed to act with integrity, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and member of ACCA and could properly be described as deplorable. In the Committee's judgement, it brought discredit to Miss Wang, 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 Wang 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 Wang was required to answer. The emails of 31 October 2023 and 15 November 2023, together with the text of 17 January 2024 were designed to encourage Miss Wang 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; protect the public, and maintain ACCA's reputation, was seriously compromised.

127. The Committee found that the failure of Miss Wang to cooperate with her regulator also amounted to misconduct in that such failure brought discredit to herself, ACCA and the accountancy profession.

128. 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 Ms Terry, 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 Wang. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials. However, in

answer to enquires from ACCA, Person B indicated that they felt that Miss Wang, “*deserves another chance.*”

135. As for aggravating features, on the basis of the Committee's findings, and in the absence of any information from Miss Wang, the Committee had to approach its deliberations with regard to sanction on the basis that Miss Wang had not provided any evidence of insight into her conduct, nor had she provided any evidence of genuine remorse.
136. The Committee also noted that Miss Wang's conduct in relation to the completion of her PER and her subsequent failure to cooperate could not be described as an isolated incident but had taken place over a period of time.
137. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
138. 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 Wang's understanding and appreciation of the misconduct found proved.
139. The Committee had found that Miss Wang had failed to act with integrity. This was very serious. 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. In this way, whilst there was no evidence of any actual harm, she presented a risk to the accountancy profession and the public.
140. When ACCA then corresponded with her in the course of its investigation, Miss Wang failed over a period of time to cooperate with her regulator by failing to respond to correspondence regarding a very serious set of allegations.
141. In the Committee's judgement, Miss Wang's overall conduct was fundamentally incompatible with being a member 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 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 exclude Miss Wang as a member of ACCA but could find none.

143. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Wang shall be excluded from membership of ACCA. Having reached this decision, the Committee did not consider it was either necessary or proportionate to impose a fine in addition to its decision to exclude Miss Wang from membership.

COSTS AND REASONS

144. The Committee had been provided with 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 Wang, all allegations having been found proved. The amount of costs for which ACCA applied was £6,435.00. 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 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. A statement of financial means was sent to Miss Wang along with the Case Management Form when ACCA wrote to her in an email dated 10 April 2025. A statement of financial means was also sent to her attached to the Notice of Proceedings dated 02 June 2025.

148. In both the email of 10 April 2025 and Notice dated 02 June 2025, Miss Wang was informed that if any or all of the allegations were found proved against her,

an application for costs would be made. Miss Wang was invited to complete and return the statement of financial means to enable the Committee to take her financial circumstances into account when and if it was required to consider an application for costs and Miss Wang's ability to pay such costs.

149. Miss Wang had failed to respond and had failed to submit a statement of her financial means. Consequently, and in the absence of any such information, the Committee approached its consideration of ACCA's application for costs on the basis that Miss Wang would be able to pay any amount of costs the Committee decided to impose.
150. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Wang should be expected to pay. Having reduced the amount of costs to reflect the actual time taken at the hearing and the need for the attendance of the Case Presenter and Hearings Officer, the Committee considered that it was reasonable and proportionate to award ACCA costs in the amount of £5,655.

EFFECTIVE DATE OF ORDER

151. 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.
152. In reaching its decision, the Committee took account of the fact that Miss Wang had obtained her ACCA membership by improper means. In failing to engage with ACCA at this hearing, the Committee had no way of knowing if Miss Wang will continue to hold herself out as a member of ACCA if allowed to do so by making this order take effect at the end of the appeal period.

Mr Tom Hayhoe
Chair
30 June 2025