

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Quianwen Yin
Heard on:	Tuesday, 04 March 2025
Location:	Remotely via MS Teams
Committee:	Ms Kathryn Douglas (Chair) Mr David Horne (Accountant) Ms Jackie Alexander (Lay)
Legal Adviser:	Mr Alastair McFarlane
Persons present and capacity:	Ms Michelle Terry (Case Presenter) Ms Anna Packowska (Hearings Officer)
Summary:	Exclusion from membership with immediate effect and costs awarded to ACCA of £5,500.00

1. ACCA was represented by Ms Terry. Miss Yin did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-248, a separate bundle, numbered pages 1-20, an

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

Additional bundle, numbered pages 1-11, and a service bundle numbered pages 1-21.

SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Miss Yin in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).

PROCEEDING IN ABSENCE

3. The Committee noted the submissions of Ms Terry and accepted the advice of the Legal Adviser.
4. The Committee reminded itself that the discretion to proceed in absence must be exercised with the utmost care and caution. The Committee noted that following the service of the Notice of Hearing on 4 February 2025, Miss Yin responded by an email dated 5 February 2025, where she stated:

“Dear Anna,

As I have replied in the previous email, I'm afraid I will not attend the hearing. Please close my account instead.”

5. The Hearings Officer acknowledged Miss Yin’s response with an email on the same day (5 February 2025) and asked Miss Yin if she was content for the Committee to proceed in her absence. Miss Yin responded in an email dated 17 February 2025, where she stated:

“Dear Ms Anna Packowska,

Thank you for your email. I would like to clarify that I do not agree to

the hearing processing in my absence, and I do not consent to the Committee holding the hearing on Tuesday, 04 March 2025.

Additionally, I would like to state that I will not bear any costs associated with the investigation or the hearing.

Best regards,

Qianwen Yin”.

The Hearings Officer responded by email dated 20 February 2025 which informed Miss Yin that the Committee did not need consent to proceed in her absence and that the question of costs was at discretion of the Committee. In an email dated 3 March 2025 the Hearings Officer again asked Miss Yin whether she would be attending and, in another email, dated 3 March 2025 sent the hearing link. Miss Yin did not respond to either of these emails. The Hearings Officer also attempted to telephone Miss Yin on her registered telephone number on 3 March 2025, but the call was not answered.

6. The Committee was mindful of the observations of Sir Brian Leveson in *Adeogba v. General Medical Council [2016] EWCA Civ 162* as to the burden on all professionals subject to a regulatory regime to engage with the regulator both in relation to the investigation and the ultimate resolution of allegations made against them. The Committee specifically considered the issue of fairness to Miss Yin of proceeding in her absence, but also fairness to the ACCA and the wider public interest in the expeditious discharge of the Committee’s function. Miss Yin has given no reasons why the hearing should not proceed in her absence. The Committee was satisfied that Miss Yin had voluntarily disengaged from the hearing. The Committee was not persuaded that any adjournment was likely to secure her attendance at a future date. The allegations were serious, involving dishonesty and, if proven, a

risk to the public.

7. The Committee was satisfied that Miss Yin has been given every opportunity to engage and participate in the proceedings and has decided not to do so. Accordingly, in all the circumstances the Committee was satisfied that it was in the public interest to proceed in the absence of Miss Yin.

ALLEGATIONS

Miss Qianwen YIN ('Miss Yin'), at all material times an ACCA trainee:

- 1) On or about 23 October 2021 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
 - a) to register Person A as her practical experience supervisor further,**
 - b) to approve in Person A's name 42 months of qualifying experience and further,**
 - c) to approve in Person A's name her nine performance objectives.****

- 2) Applied for membership to ACCA on or about 23 October 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objective:
 - Performance Objective 1: Ethics and professionalism**

 - Performance Objective 5: Leadership and management****

- 3) Miss Yin's conduct in respect of the matters described in**

Allegation 1 above was:

- a) In relation to Allegation 1 a) dishonest in that Miss Yin knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.**
- b) In relation to Allegation 1 b), dishonest in that Miss Yin knew her supervisor, Person A, had not approved her qualifying experience.**
- c) In relation to Allegation 1 c), dishonest in that Miss Yin knew Person A had not approved her nine performance objectives.**
- d) In relation to Allegation 2, dishonest in that Miss Yin knew she had not achieved any or all of the performance objectives as described in the corresponding performance objective statements or at all.**
- e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.**

4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:

- a) Miss Yin failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.**
- b) Miss Yin paid no or insufficient regard to ACCA's requirements to ensure that the statements**

corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.

5) By reason of her conduct, Miss Yin is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

BACKGROUND

8. Miss Yin became an ACCA affiliate on 18 October 2021 and an ACCA member on 28 October 2021.
9. 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.
10. A person undertaking practical experience is often referred to as an ACCA trainee, being the term used to describe Miss Yin's status in the allegations, the report and the supporting evidence bundle.
11. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement training record (PER), which is completed using an online tool called 'MyExperience', accessed via the student's MyACCA portal.
12. As part of their practical experience, each trainee is required to complete nine performance objectives ("POs") under the supervision of a qualified accountant. An accountant is recognised by ACCA as a

qualified accountant if they are a qualified accountant recognised by law in the trainee's country and or a member of an IFAC body (International Federation of Accountants). 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 should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.

13. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.
14. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership - assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.
15. 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. The three email addresses were as follows:

[PRIVATE]

[PRIVATE]

[PRIVATE]

16. Further analysis of this cohort of 91 trainees confirmed 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. These ACCA trainees had therefore copied their PO statements from others.
 - Of these 91 trainees, the earliest date 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.
17. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Miss Yin is one such trainee.
18. ACCA's primary case against Miss Yin is that she knew her supervisor had been falsely registered as her supervisor and that she had not achieved all or any of the performance objectives referred to in Allegation 1 as described in the corresponding performance objective statements.

ACCA'S SUBMISSIONS

Allegations 1 and 2

19. ACCA relied on the following:

- Karen Watson's (Senior Administrator in ACCA's Member Support Team), statement explaining ACCA's membership application process. She states that once an application is received, this is recorded in ACCA's PROD database by an automated process. Ms Watson exhibits to her statement the corresponding record for Miss Yin showing her application was made on 23 October 2021. Miss Yin's application was processed, and she was granted membership on 28 October 2021.
- Linda Calder's (Manager of ACCA's Professional Development Team) statement which describes ACCA's Practical Experience Requirements. She details that although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their Chinese Institute of Certified Public Accountants (CICPA) membership registration card. However, despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with membership number B06140276. However, this membership number did not match with any of the CICPA membership numbers provided by the supervisors. Furthermore, the name recorded in this CICPA membership registration card is pixelated and therefore unidentifiable as is the photo. Attached to Ms Calder's statement is a copy of this registration card.
- Miss Yin's completed PER training record which was completed on or about 23 October 2021 which then permitted Miss Yin to apply

for membership which she did on 23 October 2021. Miss Yin was subsequently admitted to membership on 28 October 2021.

- Miss Yin's Supervisor details which record Person A was her 'IFAC qualified line manager', and therefore her practical experience supervisor.
- Miss Yin's PER training record which records Person A apparently approved all Miss Yin's POs and her time;
- That two of Miss Yin's PO statements (PO1 and PO5), not being first in time, are the same as other trainees, suggesting at the very least, she had not achieved the objectives in the way claimed or at all. (Although ACCA initially advised Miss Yin that only the statement supporting her PO1 post-dated those of other trainees, it is apparent the statement supporting her PO5 also post-dates that of one other trainee.
- That the email address of her purported supervisor is shared with other differently named supervisors.
- That the CICPA membership number provided to ACCA by Miss Yin's purported supervisor contains a membership number which is different from the CICPA membership number as contained in the CICPA membership card uploaded by Miss Yin's purported supervisor.
- That the CICPA membership card uploaded by Miss Yin's purported supervisor has been used by many purported supervisors using a common email address.
- Miss Yin's email responses to ACCA questions and her admission that she engaged a third party (whose name she did not provide) who, having provided Miss Yin with one of the three common email

addresses registered to numerous supervisors, she permitted to register in the name of her line manager (Person A) with that email address.

- Miss Yin's admission the third party helped Miss Yin draft her PO statements, which it is submitted extended to the third-party providing Miss Yin with template statements for PO1 and PO5 which she uploaded to her PER training record.
- Miss Yin's admission that she requested the third party, in the name of Person A, to approve her time and POs and the third party went on to do so.

Allegation 3(a) to 3 (d) - Dishonesty

20. In applying for ACCA membership, it is submitted Miss Yin claimed (i) that her supervisor had approved her time/experience in her PER training record which she knew to be untrue, (ii) to have achieved two POs with the use of supporting statements which she knew had not been written by her and therefore knew she had not achieved the POs as described in these statements or at all and, (iii) that her supervisor had approved her POs which she knew to be untrue and, irrespective of the fact her actual supervisor would not have been qualified to approve her POs in any event given, based on Miss Yin's own account, he was not IFAC qualified. The extensive advice available online as to how an ACCA trainee must complete their PER makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique. ACCA contended that it is not credible that Miss Yin was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. In applying for ACCA membership, it is submitted Miss Yin claimed to

have achieved the POs with the use of supporting statements which she must have known had not been written by her. Miss Yin therefore knew she had not achieved the POs as described in these statements or at all. ACCA therefore submitted this conduct would be regarded as dishonest by the standards of ordinary decent people.

Allegation 3(e) – Integrity

21. In the alternative, ACCA submitted that if the conduct of Miss Yin is not found to be dishonest, the conduct demonstrates a failure to act with integrity.

Allegation 4 – Recklessness

22. ACCA submitted in the further alternative that Miss Yin's conduct was reckless in the ordinary sense of the word in that she paid no or insufficient regard to the fact that her PO statements should truthfully and accurately set out how the relevant objective had been met.
23. Miss Yin, in not having any or sufficient regard to the matters referred to above, must have appreciated the risk (which it was unreasonable in the circumstances for her to take) that she had not completed the practical experience element of her training correctly and was therefore ineligible for membership.

Allegation 5 – Misconduct

24. ACCA submitted that Miss Yin's conduct whether dishonest or lacking integrity or reckless and her failure to cooperate was sufficiently serious to reach the threshold for misconduct.

MISS YIN'S SUBMISSIONS

25. On 16 March 2024, Miss Yin sent a response to ACCA's investigation team. This included the following:

"In response to your investigation questions, here I attached some documentary evidence of my employment in [Firm A]...

Person A had been my line manager until Person A was reassigned to another related company in the middle of 2021, Person A's position has been unfilled for a long period. Under this circumstance, I found a third party who has the experience to guide me to complete the PER process. I have to admit that they helped me revise my PO statement to make it appear more qualified for the application and also used their IFAC email account [PRIVATE] to help me do the certification.

I deeply regret that this incident occurred. I should have completed the PER certification with my extensive work experience, but due to the lack of support from my previous superior, I sought assistance from the third party I sincerely understand that this action was against the ethical code and not in good faith. I do hope I can be given an opportunity to make up my mistake and retake the PER certification process.

*Sincerely,
Miss Yin".*

26. ACCA sent an email to Miss Yin on 17 April 2024 with further questions to which she responded on 23 April 2024. Below is a summary of ACCA's questions followed by Miss Yin's responses:

Question 1:

1). Person A did [not] register as your IFAC qualified line manager and did not therefore approve either your time or POs within your PER training record.... Please confirm that my understanding is correct....

Answer

1. It was the third party who registered in the name of [Person A] who approved my time and PO's in my PER training record and did so in the name of [Person A].

Question 2:

2) Please confirm whether or not [Person A] was IFAC qualified.

Answer

2. I don't think [Person A] was IFAC qualified

Question 3:

3) You state [Person A] ... was reassigned to another 'related company' in middle of 2021.... why did you not ask [Person A] to complete your PER?

Answer

3. (...) because I don't think [Person A] was IFAC qualified

Question 4:

4) (...) Please confirm whether 'your PO statement' is reference to the statement supporting your Performance Objective 1 which... appears to have been copied by you from other trainees.

Answer

4. Objective 1 was written by the third party.

Question 5:

5) Please advise me whether the statements supporting your other performance objectives were written by you or were provided by the third party you engaged.

Answer

5. I wrote some part of the PO statement, but they helped me modified most.

Question 6:

6) If the other PO statements were written by you, please provide evidence of when you wrote those statements.

Answer

6. I don't have the evidence since it was three year ago

Question 7:

7) You state 'I found a third party who has the experience to guide me to complete the PER process.' Please explain how you went about finding the 'third party' you mention.

Answer

7. I searched on the internet about the PER guidance and find their ad./promotion.

Question 8:

8) Please tell me the name of this 'third party'

Answer

8. I started chatting with them online with no attention to their name.

Question 9:

9) You state the third party guided you to complete the PER process. Please explain in detail the guidance provided.

Answer

9. They got to guide me complete the process step by step through online video conference.

Question 10:

10) Please advise me whether or not you provided the third party with your ACCA login and password.

Answer

10. I didn't provide them with ACCA login password.

Questions 11 and 12:

11) Please provide me with all your written communications (e.g. WeChat messages, texts, emails, letters etc) you had with the third party and any other persons in relation to your PER.

12) If you paid the third party a fee to complete your PER, please provide a copy of the receipt for the payment.

Answer

11-12. I don't keep the record for such a long time.

Question 13:

13) Please explain why you did not seek advice directly from ACCA about the PER process. If you did seek advice from ACCA, please provide me with evidence of that advice.

Answer

13. I thought it would be more convenient and timesaving to get help from those who are experienced.

Question 14:

14) During your ACCA exams you would have been made aware of the need to act ethically and to exercise scepticism as a professional accountant.

Additionally, you state 'I sincerely understand that this action was against the ethical code and not in good faith.' Please therefore explain to me why you considered it acceptable to arrange for a third party who did not supervise you to complete your PER

Answer

14. Obviously my action was against the ethical code. I know that I have no excuse but at that time I was eager to become a ACCA member after completing all the exams so I just want to pass all the process without any delay. It was a mistake and not in line with ethical standards. I hope that I could rectify the situation by re-doing the PER with proper supervision.

DECISION ON ALLEGATIONS AND REASONS

27. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J's observations in Lawrance v. GMC [2015] EWHC 581(Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof. The Committee heard that there had been no previous findings against Miss Yin and accepted that it was relevant to put her good character into the balance in her favour.

DECISION ON FACTS

28. The Committee accepted the advice of the Legal Adviser. It noted the submissions of Ms Terry for ACCA and the written responses from Miss Yin. It reminded itself that the burden of proof was on ACCA alone and that Miss Yin's absence added nothing to ACCA's case.

Allegations 1 and 2

- 1) On or about 23 October 2021 in relation to her ACCA Practical Experience Training Record caused or permitted a third party**

a) to register Person A as her practical experience supervisor further,

b) to approve in Person A's name 42 months of qualifying experience and further,

c) to approve in Person A's name her nine performance objectives.

- 2) Applied for membership to ACCA on or about 23 October 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objective:**

- Performance Objective 1: Ethics and professionalism**
- Performance Objective 5: Leadership and management**

29. The Committee was satisfied on the balance of probabilities that this was established by ACCA's documentary evidence. It was also satisfied that Miss Yin's correspondence with ACCA, summarised above, in effect, admitted the facts alleged in these allegations. Accordingly, Allegations 1 and 2 were proved.

Allegation 3 - Dishonesty

3) Miss Yin's conduct in respect of the matters described in Allegation 1 above was:

- a) In relation to Allegation 1 a) dishonest in that Miss Yin knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.**
- b) In relation to Allegation 1 b), dishonest in that Miss Yin knew her supervisor, Person A, had not approved her qualifying experience.**
- c) In relation to Allegation 1 c), dishonest in that Miss Yin knew Person A had not approved her nine performance objectives.**
- d) In relation to Allegation 2, dishonest in that Miss Yin knew she had not achieved any or all of the performance objectives as described in the corresponding performance objective statements or at all.**
- e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.**

30. The Committee next asked itself whether the proven conduct in Allegation 1 was dishonest.
31. In accordance with the case of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords [2017] UKSC67* the Committee first considered what Miss Yin's belief was, as to the facts.
32. The Committee noted Miss Yin's admissions contained in her correspondence. It was clear that she accepted that the declared supervisor had been falsely registered, had not approved her experience, and had not approved the two POs. The Committee was satisfied that she knew her conduct was wrong and that her likely rationale was as she said to become a member without delay. The Committee was satisfied that it was deliberate conduct – Miss Yin accepted she instructed the third party to help her complete the PO statements. Further, the Committee examined the POs submitted by Miss Yin and was satisfied that they were identical or significantly similar to those submitted by other trainees in the cohort and as none of them was the first in time and therefore concluded that they must have been copied.
33. The Committee was assisted by documentation that was contemporaneous in determining whether this was a genuine and proper submission of Miss Yin's experience. There was one purported supervisor (Person A). The entry for Person A records that Person A registered as her IFAC qualified line manager on 23 October 2021. Person A's purported email address is one of the three used in relation to the cohort of 91 cases. Miss Yin requested that her nine POs were approved and her time/ experience of 42 months on 23 October 2021 this was done by the person purporting to be Person A on the same date. On 23 October 2021, Miss Yin

requested that the person purporting to be Person A approve all her nine PO's and Person A did so on the same day.

34. The Committee accepted that there was manifold guidance as to the PER system published and online and the Committee had little doubt that Miss Yin would have been aware of those requirements. The Committee accepted that ACCA's guidance as to its requirements was widely available and that there was also extensive advice available in both English and Mandarin as to the requirements. This makes it clear the statements supporting their POs have to be written by trainees in their own words and as such must be unique.
35. The Committee had regard to the PO statements Miss Yin submitted and accepted that two of them (those listed in Allegation 1) were identical or significantly similar to those of other trainees. Neither of those two of Miss Yin's PO statements were the first in time. Given this, it considered it far more likely than not that the POs were not unique to her, and she would have known that.
36. The Committee was satisfied that it is not credible that Miss Yin was unaware her POs had to be in her own words and describe the experience she had actually gained to meet the relevant Performance Objective. This was a case of blatant plagiarism. It found that Miss Yin knew that she had falsely registered Person A as her supervisor and she knew Person A had not approved her experience and PO statements. In addition she knew that the two POs listed were not her own work as she had not written them and therefore that she had not achieved the POs, as described in these statements.

37. The Committee in the circumstances inferred that the more likely scenario was that Miss Yin was taking a short cut to membership. In the circumstances the Committee was satisfied that Miss Yin knew that it was untrue to purport to confirm that she had achieved them in the manner recorded. The Committee rejected any other basis such as mistake or carelessness or recklessness as not credible. Applying the second limb of *Ivey v Genting Casinos (UK) Ltd T/A Crockfords*, the Committee was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 3 a) – d) was proved.

Allegation 3 e) – Lack of Integrity

e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.

38. Given the Committee's findings in relation to Allegation 3 a) – d) it did not consider the alternative of Allegation 3 e).

Allegation 4 - Recklessness

4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:

- a) Miss Yin failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.**
- b) Miss Yin paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2**

accurately set out how each objective had been met.

39. Given the Committee's findings in relation to Allegation 3 a) – d) it did not consider the alternative of Allegation 4.

Allegation 5

- 5) By reason of her conduct, Miss Yin is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.**

40. The Committee next asked itself whether Miss Yin's proved conduct including submitting a fraudulent PER, amounted to misconduct.

41. The Committee had regard to the definition of misconduct in Byelaw 8(c) and the assistance provided by the case law on misconduct. To dishonestly gain membership, was, in the Committee's judgment, deplorable conduct.

42. The Committee was satisfied that Miss Yin's actions brought discredit on herself, ACCA and the accountancy profession. It was satisfied that her conduct undermined one of the fundamental tenets of the profession – to be honest and not associate oneself with a false submission. Her conduct enabled Miss Yin to secure membership when she was not entitled to it and her conduct undermined the reputation of the profession. Therefore, the Committee was satisfied that Miss Yin's conduct had reached the threshold for misconduct.

SANCTIONS AND REASONS

43. The Committee noted its powers on sanction were those set out in Regulation 13(1). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It took account of Ms Terry's submissions.
44. The Committee accepted the advice of the Legal Adviser.
45. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. The dishonest behaviour was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
46. The aggravating factors the Committee identified were:
- The behaviour involved dishonesty which was pre-planned and designed to deceive her regulator for personal benefit.
 - Professional membership was fraudulently obtained with a potential risk of harm to the public.
 - Conduct amounted to an abuse of trust by her as a member of the profession.
 - The serious impact on the reputation of the profession.
47. The only mitigating factors the Committee identified were:
- A previous good character with no disciplinary record.

- There is some evidence of limited insight and apology.
 - There has been some co-operation in the disciplinary process.
48. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present. It also considered the factors listed at C5 of the Guidance that may justify exclusion. The Committee noted that among other factors, dishonesty and an abuse of trust were present here. Any sanction which would allow a dishonest member who had achieved membership fraudulently to remain a member would fail to protect the public.
49. The Committee reminded itself that it was dealing with a case of dishonesty. It had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee was satisfied that her dishonest behaviour was fundamentally incompatible with Miss Yin remaining on the register of ACCA and considered that the only appropriate and proportionate sanction was that she be excluded from membership.

COSTS AND REASONS

50. ACCA claimed costs of £6,235 and provided a detailed schedule of costs. The Committee noted Miss Yin has not provided any statement of means. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by

them was a reasonable one in relation to the work undertaken but made a reduction as the hearing lasted less time than anticipated. Accordingly, the Committee concluded that the sum of £5,500 was appropriate and proportionate. It ordered that Miss Yin pay ACCA's costs in the amount of £5,500.

EFFECTIVE DATE OF ORDER

51. The Committee was satisfied that, given the seriousness of the conduct and the potential risk to the public and profession, an immediate order was in the interests of the public in the circumstances of this case.

Ms Kathryn Douglas
Chair
04 March 2025