

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Pin Qian

Heard on: Thursday, 13 March 2025

Location: Heard remotely by video conference

Committee: Mr David Tyme (Chair),
Ms Jo Royden-Turner (Accountant),
Ms Jackie Alexander (Lay)

Legal Adviser: Mr Andrew Granville Stafford

Persons present

and capacity: Mr Leonard Wigg (ACCA Case Presenter)
Ms Anna Packowska (ACCA Hearings Officer)

Observers: Ms Jacqueline Alexander (Appointments Board)

Summary: Allegations 1(a), 1(b), 2(a), 2(b) and 4 proved
Removal from the affiliate register with immediate
effect. Costs in a sum of £1,000 awarded to ACCA

PRELIMINARY

1. The Disciplinary Committee of ACCA ('the Committee') convened to consider a report concerning Miss Pin Qian.
2. The Committee had before it a bundle of documents (380 pages), an additional bundle (32 pages) and a service bundle (22 pages).
3. Miss Qian, who is resident in China, did not attend the hearing and was not represented.

PROCEEDING IN ABSENCE

4. The notice of hearing was sent to Miss Qian by email on 12 February 2025. The Committee was provided with a delivery receipt showing the email had been received by the addressee.
5. The following day, Miss Qian replied by email saying:

'I have received your email, and I am certain that I will not attend.'
6. The Committee was satisfied that the requirements of regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') as to service had been complied with.
7. Having satisfied itself that service had been effected in accordance with the Regulations, the Committee went on consider whether to proceed in the absence of Miss Qian. The Committee bore in mind that the discretion to do so must be exercised in light of the public interest in dealing with matters such as this fairly, economically, and expeditiously.
8. The Committee noted that Miss Qian had also previously expressed an intention not to attend this hearing. She emailed ACCA on 26 September 2024, returning her Case Management Form ('CMF'), and in that email she said that she had 'decided not to participate in the Disciplinary Committee hearing'.
9. The Committee therefore concluded that no useful purpose would be served by adjourning this hearing. Miss Qian has made it clear on more than one occasion that she does not wish to attend this hearing. She has not applied for

an adjournment. In the Committee's view she has voluntarily absented herself and would be very unlikely to attend if the hearing were adjourned and relisted.

10. There is a clear public interest in dealing with allegations such as this expeditiously, and that outweighs Miss Qian's interests. The Committee therefore considered that it was in the interests of justice that this hearing should proceed in Miss Qian's absence.

ALLEGATIONS

11. The Allegations against Miss Qian were as follows.

Pin Qian ('Miss Qian'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 24 July 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

- a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 14 February 2017 to 24 July 2021 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.

- b) She had achieved the following Performance Objectives:

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

2. Miss Qian's conduct in respect of the matters described in Allegation 1 above was:
 - a) In respect of Allegation 1a), dishonest, in that Miss Qian sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
 - b) In respect of allegation 1b) dishonest, in that Miss Qian knew she had not achieved all or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements or at all.
 - c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Qian paid no or insufficient regard to ACCA's requirements to ensure:
 - a) her practical experience was supervised;
 - b) her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed;
 - c) that the statements corresponding with the performance objectives referred to in paragraph 1b) accurately set out how the objective had been met.
4. By reason of her conduct, Miss Qian is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

ACCA's CASE

12. Miss Qian was admitted as an affiliate member of ACCA on 19 July 2021 and made an application for full membership on 24 July 2021.
13. Part of the requirements 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.
14. 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 student explains how they have achieved the objective. They should, therefore, be unique to that student. 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 student's work in order to act as a PES. The PES is typically the student'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.
15. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online in their PER Training Record.
16. In support of her application for membership, Miss Qian submitted her PER Training Record to ACCA on or around 24 July 2021. She stated she had worked for Company C as an accountant from 14 February 2017 to the date of submission of the PER. She therefore had practical experience exceeding the required three years.
17. Miss Qian's PER Training Record names her PES as Person A. Person A, who was described as an 'IFAC qualified line manager', verified Miss Qian's period of employment and had signed-off all nine of her POs.

18. A review was carried out by ACCA's Professional Development Team. It noted that a number of POs submitted by 13 trainees, including Miss Qian and the two other trainees allegedly supervised by Person A, were identical or strikingly similar to each other.
19. None of Miss Qian's PO statements were first in time, meaning that the date Person A approved Miss Qian's statement was after that on which he had approved other PO statements containing the same text. Therefore, they were unlikely to be original or unique to Miss Qian.
20. Ms Linda Calder, Manager of ACCA's Professional Development Team, gives evidence in her statement about the registration details provided by Person A. In summary her evidence is as follows:
 - Person A's registration as IFAC qualified was based on Person A being an ACCA affiliate. However, as an ACCA affiliate Person A was not IFAC qualified and therefore not authorised to approve any trainee's POs.
 - Although Person A was therefore not authorised to approve POs for these three trainees, Person A remained authorised to approve the length of their training in a relevant role, provided Person A was their line manager. That would clearly require Person A to have been employed in the same firm as each trainee. However, an analysis of the PER training records for these three trainees showed the following:
 - the periods of recorded supervision by Person A for all three trainees significantly overlap;
 - two of the three trainees were employed at the same firm, with the third trainee, Miss Qian, being employed at an entirely different firm.
 - Person A, in Person A's own PER training record, refers to being employed at a 'bank' during the same period as these three trainees were claiming they were undertaking their practical experience. However, none of them record in their PER training records that they were employed by a bank or, it would appear, by any firm in the banking industry. This therefore suggests that Person A was not in fact line manager for any of these three trainees, including Miss Qian.

21. On 13 October 2023, ACCA's Investigations Team sent an email to Miss Qian attached to which was a letter and other relevant documents clearly setting out the complaint. Miss Qian was asked to answer a number of questions. She replied on 19 October 2023, saying:

'1. Some parts of my work experience description were not properly written, and even some contents were similar. I was very surprised, because all my work experience was written by myself. During the preparation process, I consulted a local consulting company about the relevant contents, perhaps because the company gave me similar advice to others, which led to this result. I'm terribly sorry

2. Due to my unfamiliarity with PER, I am deeply sorry for the unreasonable arrangement made by the signatories and the trouble brought to you.'

22. In a subsequent email to ACCA on 12 November 2023, Miss Qian said that the 'local consulting company' she referred to was called [Company D] This organisation has no connection with ACCA. In further correspondence with ACCA, by email on 21 November 2023, Miss Qian admitted that she had not written the POs herself. She said:

'Due to my busy work at that time, I was not familiar with the process of PER and I was not clear about the requirements of PER. Therefore, I made the wrong decision to pay the fee to the service agency for entrusting the process. After I paid the fee to [Person B], [Person B] said that [Person B] would write the PO according to my work experience. It turns out that my PO should be plagiarized by [Person B] from another student. And until the PO was submitted and signed, [Person B] did not communicate with me. I apologize for the bad decision I made.'

23. A copy of the report to the Independent Assessor was sent to Miss Qian and she responded by email on 12 June 2024, saying:

'I have read your letter carefully. The attachment records in detail the filling regulations of PER, the similar content of my PO, and the fact that the signatories signed multiple reports. Your report description has shown the cause and process of the problem in your detail. I have no question to the content. Nevertheless, I still want to make it clear that my employer, my

position, and my work content are fully in line with ACCA's requirements for PER. But I took a wrong way to submit, because of ignorance, I found a service agency called [Company D]. I apologize for the consequences of this. I did not consider that this agency would be so unprofessional, no bottom line. The problem of PO and signatory counterfeiting has brought me great trouble.

All in all, I hope ACCA can understand my wrong behavior. I hope you can give me and other students in the same situation one more chance. We will complete each part of PER strictly and honestly. Please give me one more chance to apply for ACCA membership again. I would appreciate it.'

MEMBER'S CASE

24. In her CMF, Miss Qian admitted Allegations 1(a) and 1(b). She gave the following explanation:

'I admit this accusation, which is also the reason for my mistake. But my qualifications meet the requirements for ACCA membership application, such as having 36 months of work experience and working in the accounting industry. I request ACCA to give me an opportunity, and I will apply based on my actual work situation.'

25. She also stated in her CMF:

'In my previous email, I have explained that my PO content is not consistent with the actual situation because I found a consulting company, and this service company privately altered the content of my work experience and asked a person I do not know to sign it.'

26. Miss Qian denied the remaining Allegations. In respect of Allegation 2, she said:

'As I mentioned above, I have made it clear in the previous email that I did not know the specific content of the PO in the application and the information of the signatory, because I entrusted a consulting company to help write and submit it at that time, but what I submitted to him was my real resume and working time, and I also had a signatory who met the requirements sign for me. But when I submitted the application, the consulting company concealed from me, I did not know what he wrote, and I did not know who signed my work time. In this regard, I have also provided corresponding evidence in the previous email.'

I have no dishonest behavior or action, please confirm the quality control content again, thank you very much.'

27. In respect of Allegation 3, she stated:

'To sum up, I am not dishonest, and the duplication of content is caused by the intermediary agency's tampering. However, I admit that I am reckless, because I did not clearly understand the requirements of the ACCA work experience description process and did not clearly and accurately verify whether my content complied with the regulations, but I recklessly found an intermediary to help me write it. I apologize for that.'

DECISIONS ON ALLEGATIONS AND REASONS

28. The Committee considered the documents before it, the submissions of Mr Wigg 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

29. The Committee had regard to the CMF. Miss Qian had ticked the boxes to indicate she admitted Allegations 1(a) and 1(b). Those admissions were consistent with her narrative account both in her CMF and in her email correspondence with ACCA. The Committee was satisfied that she understood what was being alleged, and that her admissions were full and unequivocal.
30. Pursuant to CDR 12(3), the Committee therefore found Allegations 1(a) and 1(b) proved by admission.

Allegation 2

31. In considering Allegations 2(a) and 2(b), the Committee applied the test for dishonesty, as set out in the case of *Ivey v Genting Casinos*.
32. In respect of Allegation 2(a), the Committee considered Ms Qian's state of mind. It noted that she said in her CMF that she was reckless rather than dishonest. However, the Committee took into account the text messages Miss Qian had provided of her exchanges with the intermediary. It was apparent from

those that she had not met and did not know the person who was being named as her PES. Further, in her email to ACCA on 21 November 2023 she said:

'I didn't know [Person A], I didn't know [Person A] signed work experience for me.'

33. The Committee was therefore satisfied that Miss Qian knew that she had not been supervised by Person A and therefore claiming that she had been untrue. There is no doubt that this would be regarded as dishonest by ordinary and honest people.

34. In relation to Allegation 2(b), the Committee was satisfied that Miss Qian was aware that the agency was going to be submitting fabricated PO statements on her behalf. It noted, in particular, that Miss Qian said as follows in her email to ACCA on 21 November 2021:

'Because at that time, I entrusted a person named [Person B] to help me complete the writing and experience submission of 16 the PER part. But in fact, [Person B's] work experience content does not seem to be written according to my real work experience, and I do not know who signed my PO.

I do not approve of my PO description, which is completely inconsistent with my real work experience. At that time, I entrusted [Person B] to write the PO, but [Person B] did not communicate and inform me about the specific content. . .'

35. It was clear, therefore, that Miss Qian had allowed her PER Training Record to be submitted knowing that she had not achieved the POs as described in the PO statements. The Committee was in no doubt that this would be regarded as dishonest by the standards of ordinary and honest people.

36. The Committee therefore found Allegation 2(a) and 2(b) proved. As Allegation 2(c) was put in the alternative, there was no need for the Committee to consider it.

Allegation 3

37. As Allegation 3 was an alternative to Allegation 2, there was no need for the Committee to consider it.

Allegation 4

38. Having found Allegations 1(a), 1(b), 2(a) and 2(b) proved, the Committee considered whether this conduct amounted to misconduct. The Committee had, in respect of Allegations 2(a) and 2(b), found Miss Qian had been dishonest in her application for membership of ACCA. Dishonesty is invariably regarded as a very serious departure from acceptable professional standards. Further, this conduct brings the qualification process into disrepute and would be regarded as deplorable by fellow members of the profession.
39. The Committee was satisfied, therefore, that the conduct set out in Allegations 1(a), 1(b), 2(a) and 2(b) amounted to misconduct, rendering her liable to disciplinary action under Bye-law 8(a)(i).
40. The Committee therefore found Allegation 4 proved.

SANCTION AND REASONS

41. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour. Having found that Miss Qian's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.
42. In mitigation, the Committee took into account that no previous findings had been made against Miss Qian. She has engaged fully with the investigation and has been open with ACCA in terms of providing information and documents.
43. The Committee considered that the following were aggravating factors. Miss Qian has demonstrated no insight into the effect of her actions on the reputation of the profession and the seriousness of her misconduct. There has, in the Committee's view, been a lack of reflection and limited remediation. The conduct in question was deliberate, pre-planned and intentional, and has an adverse impact on public confidence in the membership process.

44. The Committee considered the guidance in the GDS in relation to admonishment and reprimand. It considered that none of the reasons potentially justifying an admonishment were present in this case. Further, this was not misconduct of a minor nature and therefore a reprimand was not appropriate.
45. The Committee considered whether a severe reprimand would be an appropriate sanction. Taking into account the guidance in the GDS, the Committee considered that a severe reprimand would not adequately mark the seriousness of the misconduct or satisfy the public interest.
46. The GDS indicates that exclusion may be appropriate where a finding of dishonesty has been made. The Committee concluded that Miss Qian's actions in this case were fundamentally incompatible with being a member of a professional association. They constituted a serious departure from relevant standards. The Committee did not feel that any order which allowed Miss Qian to retain her affiliate membership of ACCA could possibly be justified.
47. Therefore, the Committee made an order under CDR 13(5)(c) of the Disciplinary Regulations removing Miss Qian from the affiliate register of ACCA.
48. The Committee did not consider that the public interest in this case required it to additionally make an order under CDR 13(5)(c) restricting Miss Qian's ability to apply for readmission beyond the normal minimum period.

COSTS AND REASONS

49. ACCA applied for costs against Miss Qian in the sum of £6,311.50. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. Mr Wigg accepted some reduction would be appropriate to reflect the actual rather than the estimated time the hearing had taken.
50. The Committee found that there was no reason in principle not to make an order for costs in ACCA's favour. Nor did it consider that the application was for an unreasonable amount, subject to an adjustment based on the length of the hearing.

51. The Committee considered the information Miss Qian provided about her financial circumstances. It was satisfied that [PRIVATE], and that this should be taken into account in deciding an appropriate amount for her to pay.
52. The Committee ordered Miss Qian to pay ACCA's costs in the sum of £1,000.00.

EFFECTIVE DATE OF ORDER

53. The Committee determined that it would be in the interests of the public for the order to take immediate effect. Therefore, pursuant to CDR 20, the order removing Miss Qian from the affiliate register will take effect immediately.

Mr David Tyme
Chair
13 March 2025