

HEARING

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

In the matter of: Miss Liu Chang

Heard on: Tuesday, 18 March 2025

Location: Remotely via Microsoft Teams

Committee: Mr Maurice Cohen (Chair)
Mr Abdul Samad (Accountant)
Mr Roger Woods (Lay)

Legal Adviser: Miss Judith Chrystie (Legal Adviser)

**Persons present
and capacity:** Mr Richard Ive (ACCA Case Presenter)
Miss Sofia Tumburi (Hearings Officer)

Summary: Removal from student register to take immediate effect.

Costs: Cost awarded to ACCA in the sum of £750

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SERVICE OF PAPERS

1. Miss Chang was neither present nor represented.
2. The Committee considered Service Bundle with pages numbered 1-20 in order to determine whether the Notice of the Hearing ('the Notice') dated 18 February 2025 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (as amended 2025) ('the Regulations').
3. The Committee considered that the mode, the timeframe and the detailed content of the Notice complied with the requirements of the Regulations and was satisfied that there had been good service of the papers. The Committee noted that, whilst receipt of the Notice was not a technical requirement for proper service under the Regulations, Miss Chang confirmed receipt of the documents by email on 22 February 2025 and was clear that she knew about the hearing.

PROCEEDING IN ABSENCE

4. The Committee considered whether it should proceed in Miss Chang's absence and recognised that it could only do so with the utmost care and caution.
5. The Committee identified that in an email dated 22 February 2025, Miss Chang confirmed that she did not intend to attend the hearing. Further, on 25 February 2025, Miss Chang responded to a question from ACCA to confirm that she was content for the Committee to proceed in her absence.
6. The Committee noted that Miss Chang had unequivocally confirmed she would not attend the hearing and was content for it to continue without her present. She had been informed of the option to request for an adjournment and had not done so. The Committee recognised that in the case management form dated 04 September 2024 Miss Chang had also stated that she did not intend to attend the hearing, nor be represented and that she consented to the case being dealt with in her absence.
7. Given Miss Chang had made an active decision not to attend – and articulated that to ACCA, the Committee was satisfied that no purpose would be served

by adjourning today's hearing as it was plain that Miss Chang had voluntarily waived her right to attend.

8. Further, the Committee recognised that there was a strong public interest in regulatory proceedings being considered and concluded expeditiously. The allegations were serious.
9. In all the circumstances, the Committee determined that it was fair and just to proceed in Miss Chang's absence in accordance with its discretionary power at regulation 10(7) of the Regulations and that a fair hearing could take place in his absence.

APPLICATION TO PROCEED IN PRIVATE

10. In her completed case management form dated 04 September 2024, Miss Chang requested that the whole of the hearing be held in private. Her reasons were as follows:

'I am also a victim: subjectively, I had no intentional intention, and I did not conceal my mistake. Because of my negligence, I made a mistake, but that doesn't mean I'm dishonest, I have never used the title ACCA in my work, and I have not caused any damage to ACCA's reputation, I also did not use ACCA to gain any benefits'

11. The Committee recognised that, under regulation 11(1) of the Regulations, hearings should be conducted in public unless the Committee is satisfied that the particular circumstances of the case outweigh the public interest in holding the hearing in public. The regulation identified that the circumstances may include prejudice to any of the parties.
12. The Committee invited representation from the Case Presenter on behalf of ACCA and looked the Guidance for Disciplinary Committee hearings.
13. The Committee recognised that proceeding in public accorded with the principle of open justice. A public hearing protected the parties and supported public confidence in the process. The Committee did not consider that Miss Chang's application set out any particular personal or private information, such

as matters of health, that should be protected. The Committee was satisfied that there were no exceptional circumstances that would rebut the presumption that the hearing should be held in public.

14. The Committee rejected Miss Chang's written application.

ALLEGATIONS

15. The Committee's papers were as follows:

- a. Disciplinary Committee Report and Bundle with page numbers 1-486
- b. Additional Bundles with page numbers 1-32
- c. Service Bundle with page numbers 1-20

16. The Committee considered the allegations set out below.

Liu Chang ('Miss Chang'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 10 May 2024 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 13 May 2015 to 17 August 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 Chang's conduct in respect of the matters described in Allegation 1 above was:

- a) In respect of Allegation 1a), dishonest, in that Miss Chang 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 Chang 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 Chang 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 Chang 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.

BACKGROUND

Membership Regulations and Practical Experience Requirement

17. To be eligible for membership in accordance with the Chartered Certified Accountants' Membership Regulations 2014 ('Membership Regulations'), an individual must have:
 - a. Passed or obtained exemptions from the ACCA Qualification examinations; and then, having become an affiliate (or 'ACCA trainee');
 - b. Completed at least 36 months' approved experience in accordance with ACCA's Practical Experience Requirement (PER); and
 - c. Satisfactorily completed the Ethics and Professional Skills module; and
 - d. Satisfied the Admissions and Licensing Committee as to the individual's general character and suitability.
18. The Committee's papers provided evidence setting out further details of ACCA's PER. The requirement sets out the professional knowledge and values, ethics and behaviours that ACCA specified were needed to become a professionally qualified accountant together with the process to be followed. The bundle included material publicly available about ACCA's PER including trainees' responsibilities and the need for, and role of, a practical experience supervisor.

Case Background

19. Miss Chang was admitted as an affiliate on 15 April 2024. She applied for membership on 10 May 2024. Her application is currently on hold.

20. Miss Chang's Practical Experience Requirement ('PER') record stated that she was employed by one firm ('the Firm'). Below is a summary of the information set out by Miss Chang in the PER record:

- She was employed from [PRIVATE] in the role of [PRIVATE];
- She claimed 75 months of relevant practical experience;
- Two individuals are recorded as supervisors – Person A and Person B;
- Person A was registered as Miss Chang's IFAC qualified line manager on 17 August 2021;
- Person A's email address was [PRIVATE]; and
- Person B never registered as a supervisor and did not approve any aspect of Miss Chang's PER training record.

21. Miss Chang asked Person A to approve her (i) time and experience and (ii) POs on 17 August 2021. Person A was authorised to do so and they were approved the same day.

22. In 2022, ACCA reviewed the training records of thirteen ACCA trainees. The review uncovered the following:

- The applications for membership from the thirteen trainees shared most of the same PO statements as each other; and
- Six of the thirteen trainees ('the cohort') had registered Person A as the same practical experience supervisor ('PES').

23. Miss Chang was one of the cohort.

ACCA's CASE

24. In seeking to prove the case involving Miss Chang, ACCA relied on evidence of the following individuals:

- Karen Watson, Senior Administrator in ACCA's Member Support Team whose statement dated 20 October 2022 set out the process for gaining and applying for ACCA membership; and

- Linda Calder, Professional Development Manager with ACCA's Professional Development Team whose evidence was set out in witness statements dated 9 May 2024 and 12 June 2024. In her statements, Ms Calder identified that her role involves the implementation and monitoring of ACCA's PER, including managing the online recording tool for ACCA trainees.

25. Through her statements, Ms Calder provided evidence that:

- Trainees must achieve nine performance objectives (POs) - five 'Essential' and any four 'Technical' POs. ACCA recommends that the Technical POs are aligned to their work (to meet business objectives and POs concurrently);
- Trainees must gain the experience required to achieve the necessary elements, standard of work and level of competence for each PO;
- Trainees must complete 36 months experience in one or more accounting or finance-related role which is verified by their PES;
- A personal statement must be completed for each PO which summarises in 200-500 words how the trainee has achieved the PO. The statement should explain what they did, provide an example of a task, describe the skills gained and reflect on the learning gained;
- Trainees should not use a precedent or template; the statement should be unique to them and their own experience. ACCA's published guidance – for example guidance from 2019 specifies:

'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.'

- The PES must be a qualified accountant recognised by law in the trainee's country and/or a member of an International Federation of Accountants (IFAC) body who has knowledge of the trainee's work;

- The PES must supervise the trainee. The PES will usually be a trainee's line manager;
 - Trainees cannot submit anything to their PES until the PES is registered;
 - Trainees must enter their PES's details into the 'MyExperience' recording tool and send their PES an invitation to register as their PES; and
 - Guidance was available online in China in English - trainees would have completed their ACCA exams in English and would therefore have a reasonable command of the English language.
26. ACCA further advised that ACCA's Customer Services Team in China emailed ACCA trainees inviting them to regular live webinars by ACCA staff, which would provide information about the PER process and an opportunity to ask questions. A list of the webinars during the period 14 December 2016 to 27 August 2022 was provided to the Committee.
27. In addition, WeChat Groups with ACCA staff were available to allow questions to be raised, including about the PER process, and relevant articles about the ACCA membership process uploaded to a WeChat platform.
28. In her statements, Ms Calder advised that ACCA initiated an investigation. In relation to Person A, Ms Calder stated as follows:
- The email address for Person A – [PRIVATE] – was registered to other ACCA supervisors. It would not be expected for supervisors to share the same email address;
 - Person A was registered with ACCA as a IFAC qualified line manager on the basis of being a member of the Chinese Institute of Certified Public Accountants (CICPA). Person A supplied their membership number, but no other evidence, for CICPA;
 - Other supervisors using [PRIVATE] email address provided evidence in the form of a CICPA card. The name on the card was pixelated but the membership number was visible. The number was identical to that provided by Person A – save for one number;

- About a year after approving the PER training records for the cohort, including Miss Chang, Person A amended their supervisor details by changing their CICPA membership number. A supervisor changing their details was unexpected. ACCA obtained a translation of the CICPA card provided by Person A which showed it was not in the Person A's name; and
 - Five of the six trainees in the cohort who had Person A registered as their supervisor worked at different firms at different locations during overlapping periods. For Person A to be their IFAC qualified line manager, he should have been employed by the same firm as each trainee. ACCA considered that it would not have been possible for Person A to have been the line manager for the cohort at the same time.
29. In respect of the PO statements, Ms Calder gave evidence that all nine PO statements were the same for each trainee in the cohort purportedly supervised by Person A (with one exception).
30. The Committee were provided with an index cross referencing the evidence from the cohort's training records to allow it to compare the evidence in its bundle.
31. ACCA submitted that a reasonable inference could be drawn that:
- Person A did not supervise Miss Chang's practical experience training in accordance with ACCA's requirements or at all; and
 - Miss Chang had not achieved the objectives as claimed or at all (given they were the same).
32. ACCA further submitted that:
- Miss Chang was dishonest:
 - i. Given the extensive advice about completing a PER training record it was not credible that Miss Chang was unaware of the requirements for the practical experience to be supervised and PO statements written in her own words to reflect her own experience;

- ii. Miss Chang must have known it was untrue to claim she was supervised by Person A, and that she had achieved the POs using supporting statements which she also must have known had not been written by her;
 - If she was not dishonest, Miss Chang had failed to act with integrity;
 - In the further alternative Miss Chang's conduct was reckless having paid no or insufficient regard to the fact she was required to ensure:
 - i. Her practical experience was supervised;
 - ii. Her POs were verified by her supervisor;
 - iii. Her PO statements should truthfully and accurately explain how each objective was met; and
 - iv. Miss Chang 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.
33. In respect of Miss Chang's application for membership on 10 May 2024, ACCA noted that she had used the same PER training record to that was the subject of the investigation; the PO statements were the same as those of other ACCA trainees.
34. ACCA submitted that Miss Chang had applied for membership even though:
- She had been advised her PER training record was the subject of a compliant;
 - She had admitted (see below) her PER training record had been completed by Person C; who had not supervised her work, had copied other individual's statements and not used her resume to capture her experience; and

- To complete the application, the applicant needs to declare they have, *'Demonstrated effectiveness and achievement in the workplace by meeting ACCA's performance objectives having had your work overseen and agreed by a practical experience supervisor.'*

MISS CHANG'S RESPONSE

35. ACCA sent communications via email to Miss Chang on 13 October 2023 which included a letter detailing the complaint and asked Miss Chang to provide responses to a number of questions by 27 October 2023. No response was received and on 30 October 2023, ACCA sent a reminder asking for a response by 13 November 2023.

36. On 10 November 2023, Miss Chang responded. In summary, Miss Chang stated as below:

- She had more than 36 months working time;
- Her work met ACCA requirements;
- She consulted Person C who claimed to be, *'a senior member of ACCA'* who could help her complete the PER';
- She *'wrongly trusted'* Person C and paid them the service fee;
- *'[Person C] did not write the PO and sign the part according to my work experience, and I do not know how to Approve it. I had no idea.'*; and
- *'There are many similarities between PER's records and the contents of PO project. I am very sorry that I did not know anything about it. [Person C] helped me fill in the PER and submit the application.'*

37. On 20 November 2023, Miss Chang responded to further questions from ACCA and stated that:

'... I may not have made it clear in my last email. What I meant was to express that [Person C] wrote my PO, I paid [them], and I gave [them] my account

password. [They] entered MYACCA to fill in the PO, submit it and sign it. I'm not very clear about the specifics, at the time...'

38. In addition, Miss Chang claimed:

- Person C entered her MYACCA account and wrote and submitted the PO without communicating with her and she did not review, inspect or consent;
- She gave them her registration number and password;
- She provided them with a detailed resume and told them to write and submit according to her actual work experience but he copied other individual's content; and
- She did not know whether Person C and Person A were the same person as she did not know either of them and had communicated only through WeChat.

39. On 23 January 2024, Miss Chang sought an update from ACCA and asked what she should do and stated:

'At that time, I entrusted others to help make the PER record, so there may be many problems, and I am very sorry for the consequences. I hope the authorities can give me another chance. I will complete every step of PER seriously and carefully. If this brings disciplinary action or fines, I will accept it. Sorry again.'

40. On 23 April 2024, Miss Chang emailed ACCA to advise that she wanted to apply for ACCA membership. On 25 April 2024 she was advised that because of the investigation, *'any application for membership would be placed on hold'*.

41. On 01 May 2024, Miss Chang emailed to say that she had found some supporting materials. She provided screen shots of her WeChats with Person C; receipts for payment (which were translated as showing a fee paid for ACCA Study Camp); explained she had used Person C owing to the fact that she had a busy work schedule; advised her experience was genuine and met the

requirements; provided her resume; and attached a letter from her employer dated 23 April 2024, which stated that she had been employed since May 2015.

42. In the Case Management Form completed on 04 September 2024, Miss Chang made statements including that she had been negligent but not dishonest as she had, '*mistakenly believed someone else, which led to her being deceived*'. She stated that she had not appreciated that applying for ACCA membership was so complicated but had admitted her mistake and not concealed anything from ACCA.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

Allegation 1

43. The Committee found allegation 1(a) proved. The Committee noted that in the Case Management Form Miss Chang admitted Allegation 1(a) without caveat nor any qualification. In accordance with regulation 12(3) of the Regulations, given that this aspect of the allegation had been admitted by Miss Chang, the Chair announced that such facts were found proved.
44. The Committee found Allegation 1(b) proved. The Committee recognised that there was extensive written evidence set out in its bundles. The Committee accepted ACCA's evidence that Miss Chang's statements in support of her POs were not 'first in time' – in other words, she was not the first individual to submit the statements in the PER record. Further, the Committee accepted and agreed that the PO statements in Miss Chang's PER record were identical or strikingly similar to the statements in other trainees' records. The Committee was satisfied that ACCA had proved that the PO statements did not reflect Miss Chang's own experience and, because they were not unique to her, those PO statements could not, and did not, show that she had gained the professional knowledge and values, ethics and behaviours expected by ACCA for membership.
45. The Committee also identified that in correspondence with ACCA, Miss Chang had accepted that the statements in her PER record were copied from other individuals' statements and that they did not represent her experience based on the resume she had sent Person C. In this regard, the Committee noted in

her written correspondence that Miss Chang said that she had provided Person C with her ACCA account password and that they had completed her POs. Further, the Committee noted Miss Chang's acknowledgement that Person C had copied other individual's statement – notwithstanding that, on her evidence, she had told them to write and submit her PO statements according to her actual work experience and resume.

Allegation 2

46. The Committee did not find Allegation 2(a) or 2(b) proved. It applied the two-stage test set out in *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67 to determine whether Miss Chang was dishonest.
47. The Committee first sought to ascertain the actual state of Miss Chang's knowledge or belief as to the facts. The Committee considered that, although, there was material published by ACCA setting out what was expected of ACCA trainees in the PER process and of ACCA's requirements for the practical experience, it was satisfied that Miss Chang genuinely found this complex and believed that, in order to assist her in the application process, she would benefit from instructing external advice. The Committee was satisfied that the evidence from Miss Chang demonstrated that she had paid Person C to provide a service for her and to submit POs on her behalf based on her resume.
48. The Committee's conclusion was based on the screenshot provided by Miss Chang of the WeChat exchange between herself and Person C. ACCA had not called into question the provenance or authenticity of the screenshot. The screenshot had been translated by ACCA and ACCA did not argue that it did not represent the exchange between Miss Chang and Person C on 10 August 2021.
49. The screenshot showed Miss Chang providing her resume and noting that she met all the conditions. It also sets out that Miss Chang was seeking the service because she was too busy at work. The Committee identified that Miss Chang had made reference to her busy work schedule in other correspondence with ACCA and also that she had anticipated that Person C would use her resume as the basis of her application. The Committee accepted her evidence as credible – including that she had provided Person C with her login details to be

able to submit on her behalf and that, therefore, she was not aware of the content of the statements they submitted. Whilst the Committee does not condone Miss Chang's action, it was satisfied that she genuinely believed that she had instructed Person C in good faith.

50. The Committee considered that the ordinary, decent person would not regard Miss Chang's conduct as dishonest. The ordinary, decent person would recognise that Miss Chang had commissioned a paid service, whilst experiencing work pressures. They would see that she had provided her experience, through the resume, to the service provider and given Person C the means, though the log in details, for them to complete the service on her behalf. The Committee is satisfied that the ordinary decent person would not regard the behaviour as dishonest – although they might be rightly critical of it.
51. Having found Allegation 2(a) and (b) not proved, the Committee went on to consider Allegation 2(c), which was pleaded in the alternative. The Committee found Allegation 2(c) proved. The Committee acknowledged that integrity was broader concept than honesty and was regarded as a concept that recognised the higher standards which society expects from professional persons and which the professions expect from their own members.
52. The Committee considered that integrity connotes adherence to the ethical standards of one's own profession and whilst the Committee did not consider that Miss Chang had been dishonest, it was satisfied that Miss Chang had not behaved in a straightforward, ethical way. She had not conducted herself as expected of the accountancy profession – she had deliberately outsourced her application to an unknown individual contrary to the requirements and professional standards. The Committee considered that her conduct lacked any form of professional integrity.

Allegation 3

53. Having found Allegation 2(c) proved, the Committee did not go on to consider Allegation 3, which was pleaded in the alternative.

Allegation 4

54. The Committee found allegation 4 proved.
55. The Committee judged that the allegations it had found proved amounted to a significant falling short of the standards expected of a member of the accountancy profession. The Committee regarded Miss Chang's actions and omissions as being discreditable in nature. Miss Chang had conducted herself in a way that lacked integrity, disregarded professional requirements and expectations, which brought her and ACCA, as the regulator, into disrepute.
56. The Committee considered Miss Chang's conduct clearly brought the profession into disrepute and her actions constituted serious misconduct.

SANCTION AND REASONS

57. The Committee had regard to the Guidance for Disciplinary Sanctions ('the Guidance').
58. The Committee was advised that Miss Chang had no previous disciplinary history. In mitigation it also recognised that Miss Chang had made early – at least partial – admission.
59. The Committee considered that it would be wholly insufficient to impose no order or to conclude the matter with no order or an admonishment, a reprimand or a severe reprimand. Such outcomes would not address the very serious misconduct demonstrated by Miss Chang's actions and lack of integrity.
60. The Committee considered that, whilst Miss Chang had expressed some regret through her correspondence with ACCA and said that she was sorry and prepared to accept the consequences of disciplinary action, she had not demonstrated genuine insight or remorse. Miss Chang failed to recognise the consequences for the public and profession had she been able to gain membership based on experience that did not reflect her own training and without being supervised. In addition, Miss Chang lack of insight was further demonstrated when she made an application for membership in May 2024 using the same PER training record. She applied even though she was aware

that: her PER training record did not reflect her own experience; the record contained statements copied from other individuals and so were not unique to her; she had not been supervised by Person A as claimed; she was the subject of a disciplinary investigation. The Committee considered that this act further revealed Miss Chang lacked professional integrity and failed to understand the ethical expectations on her.

61. The Committee considered that Miss Chang's conduct was deliberate, continued for a period of time (from the moment of instructing Person C until the conduct was uncovered) and amounted to an abuse of trust. In respect of this latter point, the Committee noted that ACCA had provided Miss Chang with a login details and a password and would have anticipated that this would be respected and protected to maintain the integrity of ACCA's processes and systems. However, Miss Chang gave her login and password to Person C – an individual who, by her own evidence, she did not know.
62. Further, the Committee considered that Miss Chang's conduct exposed the public to indirect harm and damaged the reputation of the profession and its regulation.
63. It was for these reasons that the Committee considered that the only appropriate sanction to properly recognise the seriousness of Miss Chang's conduct was removal from the affiliate register. It considered, but does not order, any extension of the timeframe before Miss Chang can apply for readmission - recognising that any application will be considered by the Admissions and Licensing Committee.

EFFECTIVE DATE OF ORDER

64. The Committee determined that it was in the interest of the public for Miss Chang to be removed from the register with immediate effect.
65. The Committee had found Miss Chang had acted without integrity and, without immediate action, could continue to hold herself out as an ACCA affiliate, which would place members of the public and businesses at risk.

COSTS AND REASONS

66. The Committee had regard to the Guidance for Cost Orders.
67. ACCA claimed costs in the sum of £6298.50 set out in a schedule of costs. The Committee considered that the sum was reasonable and had been reasonably incurred but would have had to have been reduced to reflect the fact that the hearing had occupied less time than estimated.
68. Before addressing the amount of any discount, the Committee recognised that, however, Miss Chang had provided a statement about her financial means. The statement demonstrated that [PRIVATE]. This was not supported by detailed evidence but a statement was provided from her employer advising that her employment had [PRIVATE].
69. The Committee recognised the principle that the majority of those paying ACCA's fees should not be required to subsidise the minority who, through their own misconduct, have found themselves subject to disciplinary proceedings. Miss Chang had been found guilty of misconduct which the Committee had found to be a significant departure from the standards expected of members of the accountancy profession. However, it was clear to the Committee that imposing an order for the entirety of the ACCA's cost would result in undue hardship for Miss Chang.
70. In the absence of detailed evidence of her financial means the Committee determined it was appropriate to impose a small cost order in the sum of £750, which it considered reflected Miss Chang's ability to pay an order for costs awarded to ACCA.

Mr Maurice Cohen
Chair
18 March 2025