

HEARING

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

In the matter of: Mr Dai Wei

Heard on: Thursday, 20 March 2025

Location: Remotely via Microsoft Teams

Committee: Mr Maurice Cohen (Chair)
Mr George Wood (Accountant)
Mr Nigel Pilkington (Lay)

Legal Advisor: Mr Robin Havard

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

Observers: Ms Karen Ray (ACCA Observer)
Ms Adaora Onyekwelu (ACCA Observer)

Summary Allegations 1(a) & (b), 2(a) (b) & (c), 3, 4(a), (b), (c) & (d),
& 6 were found proved.
Exclusion from membership of ACCA with immediate
effect

Costs: £1,500

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

1. The Committee had considered the following documents: a Hearing Bundle (pages 1 to 293); an Additional Bundle (pages 1 to 74); a bundle of documents relating to the complaint against Mr Wei (pages 1 to 48), and a Service Bundle (pages 1 to 17). The Committee had listened carefully to the submissions made by Mr Mustafa and also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 20 February 2025 sent from ACCA by email to Mr Wei. It had noted the subsequent emails sent to him with the necessary link and password to enable him 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 Mr Wei's registered email address 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) stipulated 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 Mr Wei had access also contained the necessary information in accordance with CDR10.
5. Consequently, the Committee decided that Mr Wei had been properly served with Notice of the proceedings.

PROCEEDING IN ABSENCE

6. Mr Wei failed to respond to the email of 20 February 2025.
7. On 28 February 2025, ACCA sent an email to Mr Wei. The email included the date of hearing and asked him once again to indicate whether he intended to attend or to confirm if he was content for the hearing to proceed in his absence. Mr Wei was reminded of his ability to join the hearing via telephone or video link which would be provided by ACCA. He was also asked whether he would

need the assistance of an interpreter, who would be provided at ACCA's expense. There was no response.

8. On 06 March 2025, Mr Wei responded, saying as follows:

"Dear officer

I content for the Disciplinary Committee to proceed in my absence. Thank you.

Best regards" (sic)

9. The Committee noted that this response was consistent with the response he gave in the Case Management Form signed by him on 01 December 2024, when he indicated that he did not intend to attend the hearing and that he consented to the hearing proceeding in his absence.
10. On 19 March 2025, ACCA sent to Mr Wei the link to enable him to join the hearing on 20 March 2025, in case he changed his mind and wished to attend. However, he had not attended the hearing.
11. The Committee considered that ACCA had done everything possible to enable Mr Wei to attend the hearing. However, he had made it clear in his email of 06 March 2025 that he did not wish to do so and that he was content for the hearing to proceed in his absence.
12. The Committee concluded that Mr Wei was aware of today's hearing, which he could have joined by telephone or video link. However, based on his response, the Committee found that Mr Wei had voluntarily absented himself.
13. 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.
14. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA, and that it

would take account of the written responses Mr Wei had provided in the course of the investigation.

15. The Committee ordered that the hearing should proceed in the absence of Mr Wei.

ALLEGATIONS

Schedule of Allegations

Mr Dai Wei ('Mr Wei'), at all material times an ACCA trainee:

1. On or about 19 September 2021 in relation to his ACCA Practical Experience Training Record caused or permitted a third party
 - a) To register Person A as his practical experience supervisor and further
 - b) To approve in Person A's name 22 months of qualifying experience.
2. On or about 19 September 2021 in relation to his ACCA Practical Experience Training Record caused or permitted a third party
 - a) To register Person B as his practical experience supervisor and further,
 - b) To approve in Person B's name 13 months of qualifying experience and further,
 - c) To approve in Person B's name his performance objectives.
3. Whether by himself or through a third party applied for membership to ACCA on or about 19 September 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience Training Record he had achieved all or any of the following Performance Objectives:
 - Performance Objective 6: Record and process transactions and events

- Performance Objective 9: Evaluate investment and financing decisions

4. Mr Wei's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1 a) and /or 2a), dishonest in that Mr Wei knew his supervisors, Person A and/ or Person B, had been falsely registered as his practical experience supervisors.
 - b) In relation to Allegations 1b) and / or 2b), dishonest in that Mr Wei knew his supervisors, Person A and/or Person B, had not approved his qualifying experience.
 - c) In relation to Allegation 2 c), dishonest in that Mr Wei knew Person B had not approved his performance objectives.
 - d) In relation to Allegation 3, dishonest in that Mr Wei knew he had not achieved all or any 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, 2 and 3 above demonstrates a failure to act with Integrity.
5. In the further alternative any or all of the conduct referred to in Allegations 1, 2 and 3 above was reckless in that:
 - a) Mr Wei failed to ensure that his Practical Experience Training Record was approved in all material respects by his practical experience supervisors.
 - b) Mr Wei paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 3 accurately set out how each objective had been met.
6. By reason of his conduct, Mr Wei 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 5

above

DECISION ON FACTS, ALLEGATIONS AND REASONS

16. As stated above, and in reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report of Disciplinary Allegations and Evidence Bundle (pages 1 to 293); an Additional Bundle (pages 1 to 74); a Bundle of documents relating to the complaint against Mr Wei (pages 1 to 48), and a Service Bundle (pages 1 to 17). The Committee had listened carefully to the submissions made by Mr Mustafa and also considered legal advice, which it had accepted.

ALLEGATIONS 1, 2 AND 3

Background

17. On 15 October 2018, Mr Wei was admitted as an Affiliate.
18. On 23 September 2021, Mr Wei was admitted as a member of ACCA.
19. Allegations 1, 2 and 3 concern the conduct on the part of Mr Wei in relation to the completion of his practical experience training which is a prerequisite to applying for full membership of ACCA.
20. It is alleged that Mr Wei sought to mislead ACCA in respect of the persons who supervised his work during his training and the content of two of his Performance Objectives.
21. In reaching its findings of fact in respect of allegations 1 to 3, 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 21 May 2024 and a supplemental statement dated 08 August 2024.
22. None of the above evidence had been challenged by Mr Wei.
23. 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.
24. Finally, the Committee had read, and taken account of, the written responses provided by Mr Wei.

THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE

25. The following sets out the process Mr Wei would have been required to follow, as detailed by Ms Calder in her statement.
26. The following abbreviations have been used:
- PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
27. 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, and was at the material time, permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
28. A person undertaking practical experience is often referred to as an ACCA trainee, being the term used to describe Mr Wei's status in the allegations, ACCA's report, and the supporting evidence bundle.
29. 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.

30. 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 PES approves that PO.
31. 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 PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs.
32. 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.
33. 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 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.
34. 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.

35. 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.
36. In total, a trainee is 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 4. 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 PER 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.'

37. 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.
38. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides which Ms Calder exhibits to her statement. Trainees must not therefore use a precedent or template or another trainee's personal statement, which would undermine the PER training record 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.'

39. ACCA's PER guides are available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English and therefore it would follow that they have a reasonable command of the English language. The guides are also available in Mandarin.
40. A "PES" means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. As stated, 'Qualified accountant' means a member of an IFAC (International Federation of Accountants) member body and or a body recognised by law in the trainee's country.
41. A PES is usually the trainee's line manager. However, where the trainee's manager is not IFAC qualified, the trainee can appoint an external supervisor who is. In that regard, ACCA's PER guide as exhibited to Linda Calder's statement 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.'
42. Trainees must enter their PES's details using their ACCA MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their PES. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.
43. All PESs have to be registered with ACCA.
44. Information has been obtained from one of ACCA's China offices in China about the support given to ACCA trainees in China.
45. 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.

46. The Committee had been provided with 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...'

47. These are live webinars and therefore trainees can ask ACCA staff based in China any questions they may have.

48. 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.

49. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process. The trainees had access to a list of those articles (translated using Google translate). This includes an article *'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...'

50. 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....'

51. The Committee was satisfied, therefore, that there was significant information available to Mr Wei to enable him to understand fully the process relating to ACCA's PER and the training that was involved.

THE ACCA'S INVESTIGATION

52. During 2023 it came to the attention of ACCA's Professional Development Team that the PESs registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. It was said by Ms Calder, and the Committee found, that it would not be expected for a supervisor to share an email address with any other supervisor or person.
53. In the course of its investigation, ACCA discovered, on further analysis of this cohort of 91 trainees, the following common features.
54. During the period the PESs (most of whom claimed to be IFAC qualified line managers) approved the POs for these 91 trainees, (being between August 2021 and March 2023) the requirement was for IFAC qualified supervisors to record the name of their IFAC member body and their membership number issued by that body. Most of the IFAC qualified line managers within this cohort of 91 trainees claimed to be members of the Chinese Institute of Certified Public Accountants (CICPA), an IFAC body, and, as required, went on to provide their membership number.
55. Although not compulsory at the time, most of these supervisors also went on to upload what they claimed was their CICPA membership registration card.

56. Despite these supervisors providing different membership numbers when registering, the vast majority uploaded the same registration card with the same membership number. However, this membership number did not match any of the CICPA membership numbers provided by the supervisors.
57. Furthermore, the Committee had considered the copy registration card exhibited to Ms Calder's statement and noted that the name recorded in this CICPA membership registration card is pixelated and therefore unidentifiable, as is the photograph.
58. Most of these trainees were registered with ACCA as resident in [PRIVATE].
59. Although the PER process stipulates that 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. ACCA submitted that these ACCA trainees had therefore copied their PO statements from others.
60. 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.
61. Consequently, all 91 trainees were referred to ACCA's Investigations Team. Mr Wei was one such trainee.

THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MR WEI

62. Based on the documentation provided, the Committee made the following findings.
63. A copy of the PER training record for Mr Wei claimed that he obtained his experience while employed by two firms.

COMPANY A

64. The first firm was Company A where he was employed from [PRIVATE] in the role of [PRIVATE].
65. In red text in Mr Wei's PER training record, the Committee noted that 22 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above.
66. In this role, the PER training record referred to a single supervisor, Person A, who was recorded as authorised to approve Mr Wei's experience / time claim only. In that regard, Mr Wei requested that Person A approve his experience/time claim on 19 September 2021 and the Committee noted that Person A approved Mr Wei's experience/time claim later that day on 19 September 2021.
67. Furthermore, the Supervisor details for Mr Wei record that Person A registered on 19 September 2021 as Mr Wei's 'non IFAC qualified line manager'. The Supervisor details also record that Person A registered with one of the three common email addresses.
68. In relation to this issue, the Committee had been provided with sample extracts of supervisor details for other ACCA Trainees whose supervisors' names were different but whose email addresses were the same as that of Mr Wei's apparent supervisor Person A.

COMPANY B

69. The PER training record recorded the second firm where Mr Wei was employed was Company B. Mr Wei commenced his employment on 15 August 2020 as Post investment manager. No end date had been recorded which suggested Mr Wei remained employed at least up to the date his time/experience was approved on 19 September 2021.
70. As in the case of Company A, in the PER training record, in red text, 13 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above. This, plus the

time claimed while employed at Company A of 22 months, totals 35 months. Although this was one month less than ACCA's minimum requirement of 36 months, it appeared as if this period was nevertheless accepted by ACCA.

71. The period of 61 months referred to which reference is made on the first page of Mr Wei's PER corresponds with (1) the period of training whilst Mr Wei was employed at Company A, being 22 months and (2) the period his training commenced on 15 August 2020 at Company B to the date the PER record would have been downloaded by ACCA staff, on the basis that the PER record did not contain an end-date of his employment with Company B. The Committee had therefore disregarded this period of 61 months for the purposes of the period of relevant practical experience.
72. The Supervisor details for Mr Wei recorded that a Person B registered on 19 September 2021 as his 'IFAC qualified line manager'.
73. As Mr Wei's apparent IFAC qualified line manager, Person B was authorized to approve both Mr Wei's time/experience and all his POs. Person B did so, as recorded in Mr Wei's PER. Indeed, the Committee noted that Mr Wei requested Person B to approve his time/experience of 13 months on 19 September 2021 and Person B appeared to do so on the same day i.e. 19 September 2021.
74. On the same date, 19 September 2021, Mr Wei requested that Person B approve all of his nine POs; again, Person B appeared to do so on the same date, 19 September 2021.
75. As in the case of Person A, the Supervisor details also record that Person B registered with one of the three common email addresses shared amongst this cohort of 91 cases, albeit not the same email address used by Person A.
76. In support of that finding, the Committee had been provided with a bundle of documents with sample extracts of supervisor details for other ACCA Trainees whose supervisors' names were different but whose email addresses were the same as that of Mr Wei's apparent supervisor, Person B.
77. Mr Wei had also relied on the registration details provided by his apparent supervisor, Person B. They included the common email address and also the

supervisor CICPA membership number. These registration details refer to 'Attachments' beneath which is reference to 'CPA' being 'Certified Public Accountant'. The attachment purported to be the supervisor's CICPA membership card. However, although the name had been pixelated, the membership number is visible, which was not the same as the membership number provided by Mr Wei's supervisor.

78. As referred to in Ms Calder's statement, the Committee found that this CICPA membership card had been uploaded by many supervisors who shared one of the three common email addresses.

ANALYSIS OF MR WEI'S PO STATEMENTS AS CONTAINED IN HIS PER TRAINING RECORD COMPARED WITH THOSE OF OTHER ACCA TRAINEES BEING PART OF THIS COHORT.

79. Based on Linda Calder's evidence and the documentation to include the guidance available to trainees, the Committee found that all PO statements should be unique to the individual trainee and must not be copied from other trainees or from templates as this undermined the PER training record element of the ACCA qualification.
80. Where PO statements are the same or significantly similar to the PO statements of any other trainees, the Committee was satisfied that this would suggest, at the very least, that the trainee had not met the objective in the way claimed or possibly at all and the practical experience claimed had not been supervised by a PES, who would or should have knowledge of the trainee's work.
81. In carrying out this analysis, the Committee noted 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.
82. 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.

83. In relation to Mr Wei the analysis revealed, and the Committee found that:
- (i) Seven of his PO statements were first in time, and
 - (ii) Two of his PO statements, being for POs 6 and 9, were identical, or significantly similar, to the PO statements contained in the PER records of other ACCA trainees from this cohort and which pre-dated those of Mr Wei's.
84. The following statements submitted by Mr Wei were the same, or effectively the same, as the trainees identified below:

PO6 – Trainees 1, 2, 3;

PO9 - Trainees 1, 3.

MR WEI'S RESPONSE IN RELATION TO ALLEGATIONS 1 TO 3

85. On 08 March 2024, ACCA sent a letter to Mr Wei setting out the background and asking Mr Wei a series of questions in relation to his PER training record. On 25 March 2024, Mr Wei responded. He confirmed that he joined the ACCA China WeChat group.
86. He suggested that ACCA was urging him and others to apply for ACCA membership as soon as possible. However, rather than make contact with ACCA, he instead, on the recommendation of a friend, contacted someone who held themselves out to be a certified public accountant who he described as Person C. For the purposes of this decision, the Committee will refer to this person as Person C although there was no evidence as to this person's true identity. Indeed, it was accepted by Mr Wei that he himself had not checked this person's identity or that he or she (as Mr Wei refers to both in the course of his responses) was a qualified accountant.

87. In exchange for a payment of 1000RMB, Mr Wei indicated that this person was authorised by ACCA to sign his work experience and he completed his “certification” under this person’s guidance.
88. Subsequently, Mr Wei provided Person C with his work and he said that Person C helped him to modify it. However, Mr Wei had provided, and the Committee had looked at, the statements that he sent to Person C, and compared them with the PO statements for PO6 and PO9 which had been submitted in support of his application for membership. There are differences in the content but, as outlined above, the statements submitted to ACCA in support of his application for membership were effectively identical to Trainees 1, 2 and 3 in respect of PO6 and Trainees 1 and 3 in respect of PO9.
89. Mr Wei also confirmed that he had provided Person C with his login details to MyExperience to include his password so that Person C could upload information to Mr Wei’s PER on-line training record.
90. In answer to a question in a letter from ACCA dated 16 May 2024, Mr Wei stated:

“I swear at that time I thought the third party is a professional ACCA accountant, [they] can evaluate my work experience can apply for ACCA membership, at the same time [they] can also help me use professional English to show my work experience, [they] cheated me said [they] needs to register [their] identity, and then through [their] identity to submit and confirm, only [they] as an accountant can confirmed my work experience, after ACCA teacher will further confirm. [They] cheated me into telling me to give [them] the account before [they] could operate it, so I gave [them] the account password. If I knew [they] was a liar, I couldn't give [them] my stuff, and I wouldn't have spoken to [them] at all. I am in a very bad mood now. I admit that I am not good at English and not confident about my work experience written. I am lazy and did not study the application process carefully. Because at that time, the cheater understood the ACCA membership application process, I did not think carefully, so I believed a cheater. I was wrong, and I now think I was be responsible for my punishment for my laziness and lack of confidence in written. The ACCA teachers are also very sorry for giving you so much time on my application.”(sic)

91. The Committee had also taken into consideration the responses provided by Mr Wei in the CMF signed by him on 01 December 2024.
92. In his responses, he repeated that he allowed a third party, who the Committee found to be Person C, to check his experience and then upload it to the system. He stated, *“If I knew it would have been ok, I would have done it myself and it would have been difficult to register.”*

COMMITTEE’S CONCLUSIONS IN RESPECT OF ALLEGATIONS 1 AND 2

93. In respect of both allegations, the Committee was satisfied, on the balance of probabilities, that neither Person A nor Person B had fulfilled the role of Mr Wei’s PES as envisaged by PER.
94. In any event, Mr Wei’s PES details at Company A record Person A as his, *“non-IFAC qualified line manager”* and therefore Person A could not have acted as his PES for the 22 months he claimed as part of his 36 months of his qualifying experience.
95. Furthermore, the email address used by Person A was the same as the one used by other differently named supervisors.
96. As for Person B, whilst this person was described as Mr Wei’s “IFAC qualified line manager”, the Committee found:
 - (i) The email address of Person B was shared with other differently named supervisors.
 - (ii) The CICPA membership number provided to ACCA by Person B contained a membership number which was different from the CICPA membership number as contained in the CICPA membership card uploaded by Person B, and
 - (iii) The CICPA membership card uploaded by Person B had been used by many purported supervisors using a common email address.

97. There was no evidence at all of any contact taking place between Mr Wei and Persons A and B throughout his training at Companies A and B as would be expected if Persons A and B had been acting as his supervisor as shown on Mr Wei's PER.
98. As stated in the PER guide, one of the three components of PER is to, "*regularly record your PER progress in your online My Experience record, which can be accessed via myACCA.*" As stated, there was no such evidence.
99. To summarise, in reaching its finding, the Committee had taken account of the following:
- (a) There was no documentary evidence at all of any contact between Mr Wei and Persons A and B, such as supervision notes, meeting notes, file reviews, text messages, appointments, or emails concerning work undertaken by Mr Wei when at Companies A and B;
 - (b) The Committee found that the explanations put forward by Mr Wei lacked credibility. It was not plausible for Mr Wei to suggest that he had simply failed to take sufficient notice of the PER training requirements, particularly taking account of the information available on WeChat when Mr Wei had been a member of that platform;
 - (c) There were serious concerns in relation to the genuineness of Persons A and B as Mr Wei's supervisors as outlined above.
100. The Committee found, on the balance of probabilities, that, on 19 September 2021, Mr Wei had caused or permitted a third party, namely someone identifying themselves as Person C, to register Person A as his PES whilst at Company A and had caused or permitted that same third party to approve in Person A's name 22 months of qualifying experience whilst at Company A.
101. On this basis, the Committee found allegations 1(a) and (b) proved.
102. Similarly, the Committee found, on the balance of probabilities, that, on 19 September 2021, Mr Wei had caused or permitted a third party, namely someone identifying themselves as Person C, to register Person B as his PES

whilst at Company B and had caused or permitted that same third party to approve in Person B's name 13 months of qualifying experience whilst at Company B.

103. Furthermore, the Committee found, on the balance of probabilities, that Mr Wei had caused or permitted the third party to approve in Person B's name Mr Wei's performance objectives, to include POs 6 and 9.

104. On this basis, the Committee found allegations 2(a), (b) and (c) proved.

ALLEGATION 3

105. The Committee relied on its findings in respect of allegations 1 and 2.

106. In addition, the Committee took account of the similarities in the description of the work experience described by Mr Wei and the other trainees specified in paragraph 84 above in the content of the PO statements relating to PO6 and PO9. It meant that it was not credible that trainees 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 both of Mr Wei's POs which were particularised in this allegation.

107. 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.

108. The Committee had found that Mr Wei had deliberately allowed PO statements to be submitted which were identical, or practically identical, to the PO statements of other trainees, when Mr Wei knew they did not accurately reflect the work that he had undertaken.

109. Taking account of his written responses, the Committee found, on the balance of probabilities, that it was a third party, the person he described as Person C, who had submitted his application for membership on 19 September 2021. He had accepted that he had provided Person C with his login details and password, enabling Person C to access his account. In doing so, the

Committee was satisfied that he purported to confirm in relation to his ACCA Practical Experience Training record that he had achieved POs 6 and 9.

110. On this basis, the Committee found the facts of allegation 3 proved.

ALLEGATIONS 4(A) TO (D)

111. In reaching its decision on whether Mr Wei had acted dishonestly, it had relied on the test for dishonesty as prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.

112. In reaching its finding, the Committee had considered the entirety of the facts it had found in respect of allegations 1, 2 and 3 as they all related to Mr Wei gaining membership of ACCA via improper means.

113. The Committee had also taken into consideration the response Mr Wei had provided to allegations 4(a) to (d), which was as follows:

“At that time, I did not understand it. I thought the third party teacher who helped me was a professional certified public accountant. [They] told me that [they] had successfully helped many prospective members to modify, review and submit it, and finally certified it successfully. I just have to submit the information [they] needs as a professional CPA. If I know that I must need to find a certified accountant in our company, it is not difficult, I invite them to dinner and let them help to me. I don't know the different between i submit or 3rd party submit my experience at that time. I have to say after I became a member, after 2021 year. [PRIVATE] But I pay membership fee is improved. I am willing to accept the punishment, because I will treat the identification process rude, because my laziness did not seriously understand what is needed in the certification process, resulting in such a situation. I also blame myself for believing in the so-called professional accountant responsible for the ACCA certification. To be honest, if I had known that [they] was a fake, I had changed the article to another person, and it would not have happened. I also believed [them]. When [they] said [they] successfully submitted, I asked [them]. [They] replied that the ACCA team had approved what [they] submitted, because [they] was an ACCA certified mentor, [they] recognized my experience and PO, and other ACCA teams would also recognize [them]. If I find it out as soon as possible in 2021

after I submit it, I can submit my content with [their] wechat chat with evidence, and I can also report the case and find them through the police. I greatly doubt that this person must also be a member of ACCA, so [they] knew the loopholes in the certification, I really want to find out this person, [they] must cheat a lot of prospective members in this way. I am willing to accept punishment for their reckless behavior, my actual situation there is no need to become a member in the form of dishonest, I can provide 2021 to now [PRIVATE] I really hope ACCA can let [PRIVATE] colleagues to my company, through my leadership around colleagues around my situation, I will do my best to cooperate. Because my company is [PRIVATE], it will not bring any change because I become a member of ACCA [PRIVATE]. Except for my high membership fee cost, I really have not changed. However, I am also very grateful to ACCA for giving so much knowledge. I am working hard to enable the leaders of local state-owned enterprises to understand ACCA and the value of ACCA. I am very grateful to the ACCA bring my knowledge and my ability to improve, ACCA let me now have the ability to manage [PRIVATE] and [PRIVATE] at present our company [PRIVATE]. I am willing to accept the punishment in the identification process, but I hope ACCA can arrange a colleague in [PRIVATE] to interview my department leaders and colleagues to understand the situation. I think it is better.”(sic)

114. The Committee did not find his explanation to be credible. For example, the suggestion that, had he known it was necessary, Mr Wei could have found a certified accountant in his own company without difficulty conflicted with a response he gave in his email of 25 March 2024 when he stated, *“Our company lacked professional accountants at that time. at this time one of my friend to recommend a certified public accountant, he said can help me prove my work experience, but need to charge 1000RMB.”* (sic)
115. Taking account of the extent of the information available to Mr Wei to enable him to appreciate the requirements of the PER process, it was not credible for Mr Wei to suggest that he had not familiarised himself with that process. It was not credible that he thought that what he had done could in any way be proper and compliant.
116. With regard to allegations 1(a) and 2(a), the Committee found on the balance of probabilities that, at the time his application for membership was submitted,

he knew that his claim that Person A and Person B had supervised him properly and in accordance with the PER throughout the period of experience claimed was not true.

117. As stated, there was no evidence produced of any contact between him and Persons A and B. The Committee noted that Persons A and B registered as Mr Wei's supervisor on 19 September 2021. On the same day, he requested Persons A and B to approve his experience. They purported to do so on the same day. In the case of Person A, this was approximately 14 months after he had left Company A.
118. In the circumstances, the Committee was satisfied that Mr Wei knew that it was wrong for either him or someone on his behalf to register Person A and Person B as his PES. He knew that Persons A and B had been falsely registered as his PESs.
119. As a consequence, in respect of allegations 1(b) and 2(b), the Committee also found that, as at 19 September 2021, Mr Wei knew that it was wrong for either himself or someone on his behalf to approve in Person A's name and Person B's name, qualifying experience of 22 months and 13 months respectively.
120. Further, in respect of allegation 2(c), the Committee found that, as at 19 September 2021, Mr Wei knew it was wrong to cause or permit a third party to approve in Person B's name his POs when there was no evidence to suggest that Person B had, in fact, approved those POs.
121. Finally, with regard to allegation 3, the Committee had found that Mr Wei had failed to write the statements in support of POs 6 and 9 in his own words. He had simply allowed a third party to use words used by others and therefore there was no guarantee that the description would match in any way his practical experience. The Committee was satisfied that he knew that he had not achieved the performance objectives in respect of POs 6 and 9 in the manner described in the statements he had submitted.
122. The Committee was satisfied that, by the standards of ordinary decent people, the entirety of the conduct outlined above would be considered to be dishonest.

123. Consequently, the Committee found allegations 4(a), (b), (c) and (d) proved.

ALLEGATION 4(E)

124. On the basis that this allegation was pleaded in the alternative to allegations 4(a) to (d), the Committee made no finding in respect of it.

ALLEGATION 5(A) & (B)

125. On the basis that this allegation was pleaded in the alternative to allegation 4(a) to (d), the Committee made no finding in respect of it.

ALLEGATION 6

126. Taking account of its findings that Mr Wei had acted dishonestly, the Committee was satisfied that he 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. It put at risk the integrity of the entire process of becoming a member of ACCA. This had profound consequences for the reputation of ACCA. In the Committee's judgement, it brought discredit to Mr Wei, the Association and the accountancy profession.

127. The Committee found allegation 6 proved.

SANCTION AND REASONS

128. 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 Mr Mustafa, and to legal advice from the Legal Adviser, which it accepted.

129. 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.

130. 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.

131. The Committee considered whether any mitigating or aggravating factors featured in this case.
132. The Committee accepted that there were no previous findings against Mr Wei. There was no evidence of any other mitigating factors in this case. The Committee had not heard from Mr Wei nor had it received any references or testimonials.
133. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Wei's behaviour had been dishonest and the steps Mr Wei had taken involved a level of sophistication, planning and collusion with others, particularly in relation to the submission of his application for membership, to include two false PO statements. His actions were designed to deceive his regulator.
134. The Committee noted that, whilst engaging with the process, Mr Wei had not shown any insight into his actions. The Committee was also not satisfied that Mr Wei had shown genuine remorse. The Committee was concerned that Mr Wei's dishonest conduct was to enable him to derive a personal benefit.
135. There was also a risk that Mr Wei would have gained qualification as an accountant without the necessary competence or experience. In this way, he could have caused harm or had an adverse impact on members of the public.
136. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
137. 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. There was no evidence to suggest that Mr Wei had a proper understanding and appreciation of the conduct found proved.

138. Mr Wei had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. Due to the lack of legitimate evidence regarding his training, he had become a member when he may not have been competent to hold such a position. Therefore, this was conduct on Mr Wei's part which had led to his achieving a level of success to which he was not entitled and which was not merited. In this way, as stated, he presented a risk to the reputation of ACCA and the accountancy profession. It meant that he also presented a risk to the public.
139. In the Committee's judgement, Mr Wei'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.
140. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Wei as a member of ACCA but could find none.
141. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Wei shall be excluded from membership of ACCA.

COSTS AND REASONS

142. The Committee had been provided with a simple costs schedule (page 1) and a detailed costs schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
143. The Committee concluded that ACCA was entitled to be awarded costs against Mr Wei, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,416. Taking account of the

nature of the case, the Committee did not consider that the costs incurred were unreasonable, although the hearing had taken less time than estimated.

144. Mr Wei had provided the Committee with schedule of his financial means. The Committee noted that, despite being requested to do so by ACCA in its correspondence, Mr Wei had failed to provide any documentary evidence to support the figures in the schedule.
145. However, the Committee was prepared to accept that Mr Wei's financial circumstances [PRIVATE] and took this into account when assessing the amount he should be required to pay.
146. In all the circumstances, the Committee exercised its discretion when determining the amount Mr Wei should be expected to pay. Taking account of what had been said by Mr Mustafa, the Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £1,500.

EFFECTIVE DATE OF ORDER

147. Taking into account all the circumstances, and on the application of Mr Mustafa, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.
148. In reaching its decision, the Committee took account of the fact that Mr Wei had obtained his ACCA membership by dishonest means. In failing to engage with ACCA and this hearing, the Committee had no way of knowing if Mr Wei is continuing to hold himself out as a member of ACCA.
149. Therefore, as stated, the Committee concluded that it was in the interests of the public for the order to take immediate effect.

Mr Maurice Cohen
Chair
20 March 2025