

## HEARING

### DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

#### REASONS FOR DECISION

**In the matter of:** Miss Yiqi Chang

**Heard on:** Wednesday, 26 March 2025

**Location:** Remotely using Microsoft Teams

**Committee:** Mr Tom Hayhoe (Chair)  
Ms Andrea White (Accountant)  
Ms Jackie Alexander (Lay)

**Legal Adviser:** Mr David Marshall

**Persons present  
and capacity:** Ms Michelle Terry (ACCA Case Presenter)  
Ms Anna Packowska (Hearings Officer)

**Observers:** Mr Alan Clamp (Appointments Board)

**Summary:** Removed from the student register

**Costs:** £4,700

1. The Committee heard an allegation of misconduct against Miss Chang. Ms Terry appeared for ACCA. Miss Chang was not present and not represented.

#### ACCA



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2. The Committee had a main bundle of papers containing 47 pages and a service bundle containing 16 pages.

### **SERVICE AND PROCEEDING IN ABSENCE**

3. The Committee was satisfied that Miss Chang had been served with the documents required by regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with regulation 22. The required documents were contained in the papers before the Committee. There was evidence that they were sent by email on 26 February 2025 to an email address notified by Miss Chang to ACCA as an address for all correspondence. That was 28 days ago.
4. The Committee considered whether to exercise its discretion to proceed in Miss Chang's absence. Miss Chang had provided her version of events on the day of the exam as she was required to do by the invigilator at the time. After that she had acknowledged receipt of at least one formal letter sent by ACCA during the investigation but she made no substantial contribution to ACCA's investigation.
5. On 13 May 2002 she was notified that her case had been referred to the Disciplinary Committee. A period of nearly three years then passed before Miss Chang was notified that her case was being listed for hearing. Miss Terry explained that the delay was partly due to lock-down following the Covid pandemic and partly because of a very large batch of particularly serious cases involving members that arose in that period.
6. Following service of the notice of hearing, the Hearings Officer sent emails asking if Miss Chang would be attending. On 25 March 2025 the Hearings Officer tried to telephone Miss Chang on the number she had notified to ACCA but with no success. The Hearings Officer also emailed.
7. The Committee concluded that Miss Chang knew or ought to have known of these proceedings but had decided not to engage with them. The Committee concluded that there would be no point in adjourning this hearing and it would be contrary to the public interest to do so. This matter has been dragging on far too long. The Committee determined to proceed in Miss Chang's absence.

## **AMENDMENTS**

8. Ms Terry applied to amend two minor typographical errors in the allegations. Paragraph (a) referred to 'an PM exam' rather than 'a PM exam' and paragraph (d) referred to 'his conduct rather than 'her conduct'. The Committee agreed that there would be no prejudice to Miss Chang in allowing these amendments.

## **ALLEGATION(S)/BRIEF BACKGROUND**

9. Miss Chang became a student of ACCA on 31 January 2018. On 9 December 2020 she sat ACCA's Performance Management (PM) exam at the C803/6 Crown Plaza exam centre in China. This was the first ACCA exam she had taken. The exam commenced at 09:00 and was due to last 3 hours and 20 minutes. This was a traditional exam where the candidates sat in an examination hall under exam conditions, supervised by invigilators. About an hour into the exam an invigilator collected the examination attendance docket. Miss Chang refused to hand hers over. The invigilator persisted and found an 'A4 size paper with printed and hand written words on it. The material is folded two times with the student's docket.' In another part of the report form the invigilator said the paper was 'folded in her docket'.
10. Miss Chang faced the following allegations:

### ***Allegation 1***

*(a) During a PM examination on 9 December 2020, Miss Yiqi Chang was in possession of:*

*(i) Unauthorised materials in the form of notes during the exam, contrary to Examination Regulations 4.*

*(b) Miss Yiqi Chang intended to use any or all of the items set out in 1(a) above to gain an unfair advantage in the exam.*

*(c) Miss Yiqi Chang's conduct in respect of 1(b) above:*

*(i) was dishonest, in that Miss Yiqi Chang intended to gain an unfair advantage in the exam; in the alternative*

*(ii) demonstrates a failure to act with integrity.*

*(d) By reason of her conduct, Miss Yiqi Chang is:*

*(i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or*

*(ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1(a) above.*

### **DECISION ON FACTS/ALLEGATION(S) AND REASONS**

11. ACCA did not call any oral evidence. It relied on statements made on the day by the invigilator in the SCRS 1B form and by Miss Chang, and on other documents obtained during the investigation such as the Examiner's Irregular Script Report. Miss Chang did not submit any evidence or make further submissions apart from those in the SCRS 2B form on the day of the exam.

Allegation 1(a) 'During [a] PM examination on 9 December 2020, Miss Yiqi Chang was in possession of ... Unauthorised materials in the form of notes during the exam, contrary to Examination Regulations 4.'

12. Examination regulation 4 defines 'unauthorised materials' as 'any written materials except those expressly permitted in the guidelines below'. The examination guidelines said:

#### ***What can you take to your desk?***

- *Examination attendance docket.*
- *Official means of photographic identification.*
- *Rulers, pens, pencils and an eraser.*
- *Geometrical instruments.*
- *A noiseless, cordless pocket calculator which may be programmable but which must not have a printout or graphic/word display facility in any language.*

- *A small bottle of water or soft drink, all labels removed. No other drinks or food are permitted.*
  - *Black ballpoint pen.*
13. The Committee had a copy of the document confiscated at the exam. It was a sheet of A4 paper with printed and hand-written notes and graphs on both sides obviously related to accountancy. The sheet of paper clearly did not fall within the list above and was an unauthorised item.
14. In the SCRS 2B form she filled in after the exam Miss Chang did not deny that she was in possession of the unauthorised materials during the exam, but she said she didn't read them. She said she had 'no idea' why it was there on her desk with or under the docket. In answer to the question 'Do you agree with the account you have been told ...' she said 'Yes, I totally agree'.
15. The Committee concluded that Miss Chang was 'in possession' of the paper in question. **The Committee found Allegation 1(a) proved.**
- Allegation 1(b) 'Miss Yiqi Chang intended to use any or all of the items set out in 1(a) above to gain an unfair advantage in the exam..'
16. The invigilator was not able to say that Miss Chang actually used the notes in the exam. The Examiner's Irregular Script Report stated that the notes in question were relevant to the syllabus but not to the exam. Miss Chang was accused only of possession but not actual use.
17. Examination Regulation stated:
- 6. If you breach exam regulation 4 and the 'unauthorised materials' are relevant to the syllabus being examined, ... it will be assumed that you intended to use it or them to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not breach regulations 4 ... to gain an unfair advantage in the exam.*
18. In her SCRS 2B form Miss Chang denied any knowledge of why the notes were on her desk during the exam. She did not give any positive explanation for their presence except perhaps carelessness.

19. The invigilator's report said that Miss Chang had tried to prevent the invigilator from collecting the examination docket with the notes 'folded' into it. The Invigilator's description of her behaviour conveyed the impression of a guilty person trying to conceal something. That was not consistent with Miss Chang's version. If she had been unaware of the notes on her desk she would have had no reason to stop the invigilator from performing this routine task.
20. There was a burden of proof under the Examination Regulation on Miss Chang to prove that she did not intend to gain an unfair advantage. It would be possible to imagine a situation where a candidate was found to be accidentally in possession of notes during an exam, but to prove that would require full and frank disclosure by the candidate and evidence in support. Miss Chang made no attempt to cooperate with the investigation and provided no plausible explanation.
21. Miss Chang failed to discharge the burden of proof. **The Committee found Allegation 1(b) proved.**
- Allegation 1(c) 'Miss Yiqi Chang's conduct in respect of 1(b) above: (i) was dishonest, in that Miss Yiqi Chang intended to gain an unfair advantage in the exam; in the alternative ...'
22. The facts so far found proved show that Miss Chang knew that she was in possession of notes during the exam and intended to gain an unfair advantage. In everyday terms, she intended to cheat. That was clearly dishonest by the standards of ordinary decent people. **The Committee found Allegation 1(c)(i) proved.** It therefore did not need to consider the alternative Allegation 1(c)(ii).
- Allegation 1(d) 'By reason of her conduct, Miss Yiqi Chang is: (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or ...'
23. Dishonest exam misconduct of this kind is a very serious matter. Within the context of ACCA student registration, cheating in an exam is one of the worst examples of a departure from proper standards that a student can commit.
24. The Committee had no doubt that Miss Chang's actions constituted misconduct. **The Committee found Allegation 1(d)(i) established.** It

therefore did not need to consider the alternative in (ii).

### **SANCTION(S) AND REASONS**

25. The Committee considered what sanction, if any, to impose in light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions (2024). It first sought to identify mitigating and aggravating factors.
26. Miss Chang had no previous disciplinary findings against her.
27. Exam cheating is of its nature very serious. There were some aggravating factors. Cheating by bringing notes into an exam necessarily involves a degree of premeditation and/or planning. Miss Chang had not cooperated at all with the Professional Conduct Department's investigation. Miss Chang did not demonstrate any insight into the seriousness of her behaviour or any remorse for it.
28. The Committee was satisfied that the misconduct required it to impose a sanction. Not to do so would be contrary to the public interest. The Committee considered the sanctions of admonishment and reprimand and the factors suggested in the Sanctions Guidance. It concluded that these sanctions would be wholly inadequate to mark the seriousness of Miss Chang's actions.
29. The Committee next considered the sanction of severe reprimand. The Guidance says that this can be applied:  
  
*in situations where the conduct is of a serious nature but there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public, and there is evidence of the individual's understanding and appreciation of the conduct found proved.*
30. This did not apply to Miss Chang's case where there was no sign that she understood the importance of complying with exam regulations. There was therefore a continuing risk to the public. Few, if any, of the suggested factors in the Sanctions Guidance were present.
31. The next relevant sanction was removal from the student register. Section E2 of the Guidance states:

*E2.1 Dishonesty, even when it does not result in direct harm and/or loss, ... undermines trust and confidence in the profession. The Committee should consider all possible sanctions and/or combinations of sanctions available to it in every case, nevertheless the courts have supported the approach to exclude members from their professions where there has been a lack of probity and honesty ...*

*E2.2 The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings.*

*E2.3 The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register.*

32. The Committee was satisfied that Miss Chang's conduct was incompatible with remaining registered as a student of ACCA and that removal was the minimum sanction it could impose.
33. Miss Chang will be entitled to apply for readmission after one year. The Committee did not find it necessary to extend this period. If Miss Chang does apply she will have to persuade the Admissions and Licensing Committee that she has learnt the relevant lessons, has taken steps to ensure that there will be no repetition, and is a fit and proper person to be registered with ACCA.

#### **COSTS AND REASONS**

34. Ms Terry applied for costs totalling £5,570.
35. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to a contribution to its costs. The Committee considered that the time previously spent and the rates claimed were reasonable. However the estimate of today's costs was based on the case lasting a day whereas it would be concluded more quickly. The Committee assessed the costs at £4,700.



36. Miss Chang did not provide a statement of means or any other evidence about her ability to meet an order for costs of that amount. The Committee was therefore not able to consider whether any reduction on the grounds of hardship would have been appropriate.

#### **EFFECTIVE DATE OF ORDER**

37. No interim order had been made in this case. Ms Terry did not apply for the order made to take immediate effect. The Committee did not consider that there would be a risk to the public sufficient to justify an immediate order. The order will therefore take effect at the normal time, after the expiry of the appeal period.

#### **ORDER**

38. The Committee **ordered** as follows:
- (a) Miss Yiqi Chang shall be removed from the student register.
  - (b) Miss Yiqi Chang shall make a contribution to ACCA's costs of £4,700.

**Mr Tom Hayhoe**  
**Chair**  
**26 March 2025**