

HEARING

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

In the matter of: Miss Yichen Guo

Heard on: Tuesday, 19 August 2025
Wednesday, 20 August 2025
Tuesday, 14 October 2025

Location: Remotely via Microsoft Teams

Committee: Miss Wendy Yeadon (Chair)
Ms Wanda Rossiter (Accountant)
Ms Sue Heads (Lay)

Legal Adviser: Mr Robin Havard

**Persons present
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)
Miss Sofia Tumburi (Hearings Officer)
Miss Yichen Guo (Student member)
Person D (Miss Guo's)
Mr Yali Quan (Interpreter)

Summary: Allegations 1, 2, & 5 were found proved.

Sanction: Immediate removal from the Student Register. Costs of
£250 to be paid by Miss Guo.

ACCA



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ALLEGATIONS

Miss Yichen GUO ('Miss Guo'), at all material times an ACCA trainee:

- 1) Applied for membership to ACCA on or about 25 August 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record that her IFAC Qualified Practical Experience Supervisor in respect of her practical experience training in the period from 07 July 2018 to 23 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.
- 2) Miss Guo's conduct in respect of the matters described in Allegation 1 above was dishonest, in that Miss Guo 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.
- 3) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
- 4) In the further alternative, any or all of the conduct referred to in Allegation 1 above was reckless in that Miss Guo paid no, or insufficient, regard to ACCA's requirements to ensure her practical experience was supervised.
- 5) By reason of her conduct, Miss Guo 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 4 above.

DECISION ON FACTS, ALLEGATIONS AND REASONS

1. In reaching its decisions with regard to the allegations, the Committee had considered the following documents: a Report and Evidence Bundle (pages 1 to 353); an Additional Bundle (pages 1 to 65); a Service Bundle (pages 1 to 53), and a further Service Bundle (pages 1 to 12). The Committee had listened to the submissions made by Mr Mustafa on behalf of ACCA and to the evidence

given, and submissions made, by Miss Guo. It had also considered legal advice, which it had accepted.

2. The Committee kept in mind that the burden of proving the allegations rested with ACCA and the standard of proof to be applied was the civil standard, namely on the balance of probabilities.
3. On 18 January 2021, Miss Guo was admitted as an ACCA affiliate.

ALLEGATION 1

4. This allegation was denied.

ACCA'S CASE

5. Allegation 1 concerned the conduct on the part of Miss Guo in relation to the completion of her practical experience training which is a prerequisite to applying for full membership of ACCA.
6. ACCA relied on the written 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 20 February 2025.
7. None of the above evidence had been challenged by Miss Guo.
8. ACCA also relied on the content of the documents contained in the hearing bundle in support of its case.
9. Based on the evidence of Ms Watson and Ms Calder and the documents in the hearing bundle, ACCA set out in its report the process required to acquire relevant practical experience entitling an affiliate such as Miss Guo to apply for full membership of ACCA.

THE PROCESS TO ACQUIRE RELEVANT PRACTICAL EXPERIENCE

10. The following sets out the process Miss Guo would have been required to follow, as detailed by Ms Calder in her statement.
11. The following abbreviations have been used:

PER – Practical Experience Requirement;
PES – Practical Experience Supervisor;
PO – Performance Objective.
12. Upon an ACCA student completing all their ACCA exams, they become an ACCA affiliate. However, in order to apply for membership, they are required to obtain at least 36 months' practical experience in a relevant role ('practical experience'). It is permissible for some or all of that practical experience to be obtained before completion of ACCA's written exams.
13. A person undertaking practical experience is often referred to as an ACCA trainee. The Committee noted that, in the allegations and in the course of providing its evidence, ACCA had referred to Miss Guo throughout as a trainee.
14. 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.
15. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant, who is their Practical Experience Supervisor (PES). A PES means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A PES is usually the trainee's line manager. It is the trainees' responsibility to ensure that the PES is qualified to hold such a position.
16. 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 International Federation of Accountants ("IFAC") body. 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 must be unique to them.

17. Through the online tool, the trainee then requests that their PES approves that PO.
18. 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 PES. This means the same person can, and often does, approve both the trainee's time and achievement of POs.
19. If the trainee's line manager is not qualified, the trainee can nominate a PES who is external to the firm to supervise their work and approve their POs. This external PES must have some connection with the trainee's firm, for example as an external accountant or auditor.
20. ACCA's PER guide 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.'

21. 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 signed off, the trainee is eligible to apply for membership, assuming they have passed all of their exams and completed successfully ACCA's ethics module.
22. 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.

23. 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.
24. In total, a trainee is, and was at the material time, 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 four. 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 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."

25. 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.
26. A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. Trainees must not, therefore, use a precedent or template or another trainee's personal statement, which would undermine the PER 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."

27. ACCA's PER guides are, and were at the material time, available online in China. Although the Guides are printed in English, all Chinese trainees will have taken their exams in English. The Committee found that it must follow that the trainees would have a reasonable command of the English language.
28. All PESs must be registered with ACCA. Trainees must enter their PES's details using the MyExperience online recording tool which generates an invitation to their nominated supervisor to act as their supervisor. If the supervisor accepts that invitation, the supervisor is required to record their details using the same recording tool.
29. For those supervisors registering as a trainee's IFAC qualified supervisor (whether internal or external), they are required to provide the name of their IFAC member body and their IFAC membership number issued by that body. They are also to provide evidence of their membership of that IFAC body by uploading their membership card.
30. One of ACCA's China offices provided the following information about the support given to ACCA trainees in China. 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.
31. The Committee had noted 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..."

32. These are live webinars and therefore trainees are able to ask ACCA China staff questions.
33. 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.

34. In addition to the WeChat groups, ACCA China uploads to its WeChat platform articles relevant to the ACCA membership process, to include one entitled '*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...*".
35. 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;...."*

ACCA'S INVESTIGATION

36. During 2022, the PER training records of thirteen ACCA trainees were reviewed by ACCA's Professional Development Team. This review revealed that all thirteen trainees shared their PESs and most of the same PO statements as each other.
37. Consequently, all thirteen trainees were referred to ACCA's Investigations Team and Miss Guo was one of the thirteen trainees.

38. On 25 August 2021, ACCA received Miss Guo's application for membership. However, due to the concerns identified by ACCA, Miss Guo's application was placed on hold and she remains an affiliate.

THE PRACTICAL EXPERIENCE REQUIREMENT (PER) TRAINING RECORD FOR MISS GUO

39. Miss Guo's PER training record confirmed that she was employed by a single firm, namely Firm A. Miss Guo's PER showed that she had two different roles within this firm. In particular, it recorded the following information.
40. Miss Guo was employed from [PRIVATE] in the role of [PRIVATE].
41. Four months of relevant practical experience had been claimed which related to the period referred to in the paragraph immediately above.
42. Miss Guo's subsequent role at the same firm commenced the day after her previous role ended, namely on [PRIVATE], as a [PRIVATE]. No end date has been recorded which suggested Miss Guo remained employed at least up to the date she applied for her time/experience to be approved on 23 August 2021 with approval recorded the following day.
43. Miss Guo's PER training record showed that 32 months of relevant practical experience had been claimed, which related to the period of employment referred to in the paragraph immediately above. Combined with the four months claimed for the previous role, Miss Guo's period of experience totalled 36 months, being the minimum experience required by ACCA.

SUPERVISOR – PERSON B

44. The Supervisor Details for Miss Guo recorded that a Person B registered on 23 August 2021 as her 'non-IFAC qualified line manager' in relation to her role as an [PRIVATE]. Person B also registered on 23 August 2021 as her 'non-IFAC qualified line manager' in relation to her role as a [PRIVATE].
45. As Miss Guo's non-IFAC qualified line manager, Person B was authorised to approve Miss Guo's time/experience only in both roles. In that regard, Miss Guo

requested Person B to approve her initial time/experience of four months on 23 August 2021 and Person B was recorded as having done so the following day. In addition, Miss Guo requested Person B to approve her subsequent time/experience of 32 months on 23 August 2021 and Person B was recorded as having done so the following day.

46. ACCA's investigating officer emailed Person B on 01 March 2024 requesting confirmation they had supervised Miss Guo and approved her time in her PER training record.
47. No response was received from Person B until an email was received from them over a year later, on 17 April 2025. In that email, Person B advised they had supervised Miss Guo and had approved her time in her PER training record. They also provided the dates and the name of the firm, being details which were consistent with the information contained in Miss Guo's PER training record. Attached to the email was Person B's employment contract and a photograph which Person B claimed was of themselves and Miss Guo.
48. ACCA emailed Miss Guo on 17 April 2025 attaching a copy of the above email for her information, advising Miss Guo that ACCA, *'do not consider this relevant to the allegations against you, given that the allegations relate to the approval of your performance objectives in your PER training record and not the approved time'*.

SUPERVISOR – PERSON A

49. The Supervisor details for Miss Guo recorded that a Person A registered on 24 August 2021 as her 'IFAC qualified line manager' in relation to her role as [PRIVATE], a position Miss Guo held from [PRIVATE].
50. As Miss Guo's apparent 'IFAC qualified line manager', Person A was authorised to approve both Miss Guo's time/experience and all her POs. However, all of Miss Guo's time/experience was approved by Person B, and therefore Person A was not recorded as approving any of her time/experience. Person A did, however, go on to record that they approved all of Miss Guo's POs.

51. Indeed, on 24 August 2021, Miss Guo requested that Person A approve all her nine PO's and Person A was recorded as approving all her POs on the same day.
52. The Supervisor details for Person A contained other details, including Person A's email address. ACCA was aware from its investigation of other trainees that this same email address had been used by eight differently-named supervisors. ACCA had produced, and the Committee had considered, a bundle of documents with sample extracts of supervisor details for these other trainees whose supervisors' names were different but whose email address was the same as the one claimed to be used by Person A.
53. The Committee noted that ACCA had not emailed Person A given the email address was shared amongst many other purported supervisors and was therefore not Person A's own personal email address as would be expected.

ANALYSIS OF MISS GUO'S PO STATEMENTS AS CONTAINED IN HER PER TRAINING RECORD COMPARED WITH THOSE OF OTHER ACCA TRAINEES INCLUDING THOSE WHICH ARE PART OF THE COHORT OF 13.

54. As referred to by Linda Calder, and as clearly indicated in the PER training guidance, all PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER training record element of the ACCA qualification.
55. Where PO statements are the same or significantly similar to the PO statements of any other trainees, this would suggest, at the very least, the trainee has not met the objective in the way claimed or possibly at all. Most of the thirteen trainees amongst this cohort share common PO statements amongst themselves. However, after careful analysis, ACCA found that the statements supporting all of Miss Guo's PO's were unique to her. Therefore, in the absence of other evidence, it appeared to ACCA that her statements had been written by her.
56. In outlining ACCA's case, and in relation to the claim by Miss Guo that she had been supervised by Person A, Mr Mustafa maintained that the evidence

established that Miss Guo had at no stage been supervised by Person A. This was based on what Miss Guo had said to the Investigating Officer (“IO”) in the course of the investigation.

57. Miss Guo stated in her email and response of 27 October 2023 to the IO that she came across Person A through a college classmate. Miss Guo confirmed that she had to look for an external PES because her colleagues at Firm A familiar with her work were not IFAC qualified. She picked a firm which had a business relationship with her employer. Miss Guo asked a former college classmate who worked at that other firm for the name of an IFAC-qualified PES to supervise her work. This led to her classmate referring Miss Guo to Person A who, her classmate said, was prepared to approve her training record.
58. As for Person A, and where she worked and whether she was IFAC qualified, Miss Guo stated that, in 2021, she thought that Person A worked in the same firm as her college classmate but, in 2022, she realised this was not the case. Therefore, Mr Mustafa submitted that, at the material time, Miss Guo was not sure where Person A worked, nor would she have known whether Person A was IFAC qualified or not.
59. Despite Miss Guo providing further evidence in the Case Management Form (“CMF”), Mr Mustafa submitted on behalf of ACCA that the core submission was reinforced by Miss Guo’s acceptance in her same email to the IO that there was no evidence that Person A was IFAC qualified.
60. In her email of 08 September 2021, Miss Guo said she could not provide any details of Person A because Person A was not prepared to provide any information for personal reasons. Mr Mustafa submitted that, if Person A had provided supervision, then Person A would not have hesitated to provide confirmation.
61. Finally, despite being asked by the IO to provide evidence she had been supervised by Person A, Miss Guo had been unable to do so. In her email, Miss Guo accepted that she never communicated with Person A. Mr Mustafa submitted on behalf of ACCA that this was a case where Miss Guo had completed her experience and provided her work details to a classmate who then found Person A. This classmate passed on Miss Guo’s information to

Person A and Person A approved POs despite having never supervised Miss Guo.

62. Mr Mustafa maintained that it was quite clear that there had been no supervision, let alone in accordance with ACCA requirements.
63. Therefore, ACCA submitted that Miss Guo confirmed that her PES was Person A when Person A did not supervise Miss Guo in accordance with ACCA requirements or at all.

MISS GUO'S CASE

64. The Committee had read the email correspondence between ACCA Senior Professional Development Officer Person E and Miss Guo which took place in August and September 2021 regarding her application for membership made on 24 August 2021. It had also considered the ensuing exchanges of emails with the IO following the commencement of the investigation. The Committee had also read the responses provided by Miss Guo in her CMF. Finally, it had listened carefully to Miss Guo when she gave evidence.
65. The written evidence provided by Miss Guo can be summarised as follows.
66. In an email dated 02 September 2021, Miss Guo attached what she claimed was a letter dated 01 September 2021 from her employer as recorded in her PER training record, being Firm A. This letter stated, in particular, that Miss Guo was employed from [PRIVATE] *'to present'*, being consistent with the information in her PER. The letter also suggested that Person B and Person A were her supervisors with Person A being an IFAC-qualified accountant *'of an accounting firm that does business with our company'*.
67. Person E responded the same day: (i) pointing out her employer's letter was not signed; (ii) requesting the name of Person A's firm and type of business undertaken by Person A's firm for her employer and (iii) stating that, given her PER record referred to Person A being her *'line manager'*, the letter from her employer appeared to contradict that declaration, given that it referred to Person A being from an accounting firm.

68. Miss Guo responded the following day providing contact details for Person B who she advised was *'HR of our company'*. She also stated, *'In addition I apologize that Person A is not willing to provide any other information. May I change another person who is the IFAC (CICPA) qualified accountant within my company to [they] confirm my PER?'*(sic)
69. Person E responded on 06 September 2021, asking why Person A was unwilling to assist. The email also stated that Miss Guo had not addressed the point that Person A was recorded as her line manager in her PER yet in her employer's letter, Person A was recorded as an external accountant.
70. Miss Guo replied the following day stating, *'I couldn't find an IFAC qualified [supervisor] in our company. It is easy for me to find an IFAC qualified in accounting firms. Therefore I chose Person A...'*
71. Following Person E pressing Miss Guo further on why Person A would not provide any information and also how Miss Guo had contacted Person A, Miss Guo replied the following day:
- 'The whole thing was I randomly picked an accounting firm which had business with our company and asked an employee who I have consulted audit related business to help me found a qualified accountant to confirm my PER. [They] replied to me that [their] colleague Person A was willing to approve my PE. However when you emailed me to provide details of Person A, I got in touch with the employee and told your request to [them] immediately. But [their] answer was that Person A was unwilling to provide more information due to personal reasons...'*
72. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Miss Guo on 13 October 2023 attached to which was a letter, and other documents, all of which have been referred to above. The letter set out the complaint and requested that Miss Guo respond to a number of questions by 27 October 2023.
73. On 27 October 2023, Miss Guo sent an email containing a response which the Committee had considered. It included attachments in [PRIVATE] from her employer recording that she had been employed by the firm referred to in her

PER training record and during the relevant period and sample wage slips. Another attachment included various ACCA guides which the Committee was satisfied were not relevant to the Allegations.

74. The response from Miss Guo included the following:

...'[para numbered 3] In 2021, When I submitted my application, I asked my college classmate Person C who was employed in Firm B, which had business with our company to help me found a qualified accountant to confirm my PO, and [they] recommend [their] colleague Person A. At that time, I thought Person A worked in the same company with Person C.

In 2022, When Person E told me for more information about Person A, then I contacted with [Person C], she told me [Person A] was [their] part-time job colleague and [they] could not be able to contact with [Person A]. [Person C] looked for the part-time job in a WeChat public account, [Person A] was already in this job when [they] started. Since the part-time job was temporarily and secretively, [Person C] could not give me more information about it. When the part-time job finished, all employees were left. At that time, I knew [PersonA] did not work in the same accounting firm with [Person C].

[para numbered 4] I did not deliberately violate the requirements of ACCA at the time. Based on my answer 3, I thought [Person A] worked in [Firm B] when I submitted my application in 2021. However, when [Person C] told me [Person A] was [their] part-time colleague, I knew [Person A] did not work in [Firm B] in 2022.

[para numbered 5] I am not being able to provide [Person A's] work address.

[para numbered 6] [Person C] helped me to contact with [Person A], and I have never contacted with [Person A]. [Person C] did not keep a record of contact with [Person A] because a long time has been passed.

[para numbered 7] When I submitted my application in 2021, I thought [Person A] was [Person C's] colleague, so [Person A] should know my work.

The reason why I found an external supervisor is that the colleague who worked closely with me was no IFAC qualified. So I asked [Person C] to help me find a qualified accountant to confirm my PO, and [they] recommend [Person A].

[para numbered 8] [Person C] told me [Person A] was IFAC qualified, and there was no written communications to claim [Person A] was an IFAC qualified. ...

...

75. ACCA sent a further email to Miss Guo on 15 November 2023 with additional questions, asking her to confirm that she had sought out Person A to approve her POs having already completed her experience and therefore Person A had not in fact supervised her work as required by ACCA.

76. Miss Guo responded, saying, *'I do not think your understanding is correct. [Person C] have told all my work details to [Person A] in that time, therefore I thought [Person A] reach the ACCA requirement...'*

77. ACCA emailed Miss Guo again on 27 November 2023 including the following further question:

'...my understanding is that you did not work closely with [Person A] or in fact at all with [them]. Rather your colleague [Person C] Provided your 'work details' to [Person A] and it was based on that information that [Person A] registered as your IFAC qualified supervisor and approved all your performance objectives in your ACCA PER training record.

78. In an email dated 11 December 2023, Miss Guo responded, *'Your understanding is correct.'*

79. On 03 January 2024, ACCA emailed Miss Guo again to clarify the following point.

"... Please note I understand your position to be that once you had completed your practical experience in about August 2021 (according to your PER training record), it was then that you provided [Person C] with your 'work details'. Is that correct?

80. Miss Guo responded on 12 January 2024 stating,

‘Not exactly, [Person C] was also familiar with my work before. When I met the requirements, I told [them] in detail again.’

81. In her oral evidence, Miss Guo accepted that she had not had direct continuous communication with Person A and that she had relied on a third party to pass on information to Person A. However, Miss Guo maintained that she had not had any intention to mislead anyone or act dishonestly. Her mistake was one of methodology and judgement as opposed to a lack of integrity. She accepted that her mistake was one of negligence and her failure to independently confirm all of Person A’s details.

82. Nevertheless, in answer to questions from Mr Mustafa, Miss Guo accepted that she had asked a former classmate, Person C, who worked in a firm of accountants, Firm B, if she could find an IFAC-qualified supervisor. When Person C suggested Person A, Miss Guo simply assumed that Persons A and C worked at the same firm of accountants.

83. It was suggested by Miss Guo that it was in 2022 that she found out that Person A did not work at Firm B and that she had notified ACCA at that time. However, she was unable to refer to any correspondence between ACCA and Miss Guo other than with Person E in 2021 and the IO in 2023.

84. As for her knowledge of Person A, Miss Guo confirmed that she had never spoken to Person A let alone met with them.

THE COMMITTEE’S FINDINGS AND CONCLUSIONS IN RESPECT OF ALLEGATION 1

ALLEGATION 1

85. The Committee accepted the unchallenged evidence of Ms Calder and Ms Watson and the documents to which they refer in their statements. It found that, based on that evidence, ACCA’s report accurately described the process that Miss Guo was required to follow, as set out above, to enable her to achieve the

necessary Practical Experience Requirement (“PER”) entitling her to apply for full membership of ACCA.

86. The Committee was also satisfied that there was significant information available to Miss Guo to enable her to understand fully the process relating to ACCA's PER and the training that was involved.
87. It was accepted by Miss Guo, and the Committee found, that there had been no contact at any stage between Miss Guo and Person A throughout Miss Guo's training in the period from 07 July 2018 and 24 August 2021 as would be expected if Person A had been acting as her supervisor as shown on Miss Guo's PER training record.
88. The Committee found that there was a clear and obvious expectation that, during the 36-month training period, a trainee's supervisor would work closely with a trainee and would know a trainee's work.
89. Indeed, when asked to define what supervision meant, Miss Guo suggested that it involved continuous and long-term communication. It was evident that Miss Guo had not engaged in any communication with Person A, let alone continuous or long-term.
90. The Committee did not accept that Miss Guo could possibly have believed that the arrangement she had agreed with Person C to forward on her PO statements to Person A amounted to supervision, let alone the level of supervision required by ACCA in accordance with PER. Miss Guo's suggestion in her email that, *“I didn't know that supervisor need to register 36 months in advance”* was not plausible.
91. It was not credible that Miss Guo believed it was sufficient to send her POs, via a third party, to someone she had never met, never spoken to, and who had no knowledge of her work, and for that person to approve those POs to enable Miss Guo to become a member of ACCA.
92. Miss Guo stated that she had relied on certain external guidance and had not read the ACCA guidance. However, even on the document she said she had read, it stated that a PES is, *“A qualified accountant of a professional*

accountancy or audit body recognised by law in this country who knows your work". It was not possible for Person A, who Miss Guo had never met or had any contact with, to have any knowledge of Miss Guo's work.

93. According to Miss Guo, in 2021, she accepted that she had been provided with Person A's details by her college classmate. It was suggested that Person A worked at the same firm as Miss Guo's classmate although Miss Guo did not obtain any evidence that this was so. The Committee considered it was relevant that no evidence had been provided, whether in the form of an email or a statement, from Miss Guo's classmate, Person C. It was suggested that this was for reasons of confidentiality, but the Committee did not consider that this was the real reason for the lack of any support from Person C. The Committee found, on the balance of probabilities, that the real reason was because Miss Guo knew Person C would not be able to provide evidence which supported her version of events.
94. It was suggested by Miss Guo that it was in 2022 that she discovered that Person A did not, in fact, work at the same firm as Miss Guo's classmate. Whilst Miss Guo suggested that she had made this known to ACCA in 2022, the Committee did not find her evidence credible as there was no documentary evidence to support this assertion, whereas there was considerable communication between ACCA and Miss Guo in 2021 and 2023.
95. The Committee also did not find Miss Guo's evidence consistent or reliable regarding her stated level of knowledge of Person A's qualifications.
96. In her response to the IO of 27 October 2023, Miss Guo stated that she relied on what Person C had said to her, and accepted that, *"there was no written communications to claim [Person A] was an IFAC qualified"*. As there was no evidence of any contact between Miss Guo and Person A, it must follow that Miss Guo did not request Person A to provide written proof of her qualification, bearing in mind that it was Miss Guo's responsibility to ensure that her PES was suitably qualified.
97. However, in the CMF which is dated 27 April 2025, Miss Guo stated, *"(1) Professional Qualifications: The accounting firm had an established collaborative relationship with my employer, as well as A have*

“CPA” qualification (attachment 3), which I understood professional background would enable effective supervision of my role.” Miss Guo accepted that she had only sought this information after ACCA asked for it but, again, the source of that information was not clear.

98. It was also telling that, up until the production of what was purported to be evidence of Person A’s CPA qualification as an attachment to her CMF in April 2025, Miss Guo had referred to Person A as “he”, whereas the photograph of someone purporting to be Person A in the registration card is of a woman.
99. As there had been no contact between Miss Guo and Person A, it must follow, and the Committee found, that Person A had at no stage supervised Miss Guo or her work.
100. When Miss Guo was requested to obtain further information regarding Person A, it transpired that someone held out to be Person A was not prepared to divulge any personal information. The Committee inferred from this lack of cooperation that Person A knew that they had not carried out any supervision of Miss Guo’s work as required of a PES.
101. The Committee also noted that ACCA had discovered that the email address used by Person A had been used by eight other differently-named supervisors.
102. The Committee found, on the balance of probabilities, that Person A had not acted as Miss Guo’s PES, and Miss Guo knew this was so.
103. On the basis of the Committee’s findings of fact, the Committee found the facts of Allegation 1 proved.

ALLEGATION 2

104. In reaching its decision, the Committee had applied the test for dishonesty prescribed by the Supreme Court in the case of *Ivey v Genting Casinos t/a Crockfords* [2017] UKSC 67.
105. The Committee relied upon its findings of fact under Allegation 1 above.

106. The Committee found, on the balance of probabilities, that, at the time that she submitted her application for membership on 25 August 2021, Miss Guo sought to confirm that Person A did supervise her practical experience training in accordance with ACCA's requirements which she knew to be untrue.

107. In reaching this conclusion, the Committee took into account the following:

- (i) The Committee had rejected Miss Guo's assertion that she was not aware of the PER process. The Committee was satisfied that there was substantial information and guidance available to her to enable her to understand the process she was required to follow.
- (ii) Miss Guo put forward Person A as her PES without obtaining proper evidence to satisfy herself that Person A was IFAC qualified, and Person A subsequently refused to provide any information regarding their personal circumstances.
- (iii) The suggestion by Miss Guo that she did not realise that a PES needed to be IFAC qualified during the 36 months when supervision was supposed to take place was not credible.
- (iv) Miss Guo put forward Person A as her PES when she knew that there had been no contact between her and Person A at any stage throughout her time at Firm A, let alone at the time she requested Person A to approve her POs.
- (v) Miss Guo's suggestion that, when she submitted her application for membership, "*I thought [Person A] was [Person C]' colleague, so [Person A] should know my work*" was, again, not credible.
- (vi) Even when she discovered that Person A was not, in fact, employed at the same firm as her former classmate, she did not inform ACCA.
- (vii) It simply was not credible that Miss Guo could have honestly believed that a person with whom she had never spoken and who she had never met could have supervised her work at all let alone over a period of 36 months.

108. Consequently, the Committee found that Miss Guo applied for membership of ACCA on or about 25 August 2021 and, when she did so, she purported to confirm in relation to her ACCA Practical Experience Training Record that her IFAC Qualified Practical Experience Supervisor in respect of her practical experience training in the period from 07 July 2018 to 23 August 2021 was Person 'A'.
109. The Committee found, on the balance of probabilities, that when she did so, she knew that Person 'A' had not supervised that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all, and that her aim in doing so was to deceive ACCA into believing that she was entitled to become a member of ACCA.
110. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
111. Consequently, the Committee found Allegation 2 proved.

ALLEGATION 3

112. On the basis that this allegation was pleaded in the alternative to Allegation 2, the Committee made no finding in respect of it.

ALLEGATION 4

113. On the basis that this allegation was pleaded in the alternative to Allegation 2, the Committee made no finding in respect of it.

ALLEGATIONS 5

114. Taking account of its findings that Miss Guo had acted dishonestly, the Committee was satisfied that she was guilty of misconduct. Such conduct fell far below the standards expected of an accountant and affiliate 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 Miss Guo, the Association and the accountancy profession.

115. On this basis, the Committee found Allegation 5 proved.

SANCTION AND REASONS

116. 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 Miss Guo, and to legal advice from the Legal Adviser, which it accepted.

117. 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.

118. 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.

119. The Committee considered whether any mitigating or aggravating factors featured in this case.

120. The Committee accepted that there were no previous findings against Miss Guo and that she had cooperated with ACCA in the course of its investigation. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials.

121. As for aggravating features, on the basis of the Committee's findings, it had been established that Miss Guo's dishonest behaviour had involved a level of premeditation and collusion with others. Her actions were designed to deceive her regulator. The Committee was concerned that Miss Guo's dishonest conduct was to enable her to derive a personal benefit by becoming a member when not entitled to do so.

122. The Committee was also concerned that, whilst there was no evidence of actual harm having been caused to clients or members of the public, the fact that she may have become a member of ACCA by improper means meant that there

was insufficient evidence of her competence to do so. In this way, she may have represented a risk to clients and the public.

123. The Committee had to approach its deliberations with regard to sanction on the basis that Miss Guo had shown limited insight into her conduct and limited remorse.
124. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
125. 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. The Committee had not been provided with any clear evidence of Miss Guo's understanding and appreciation of the seriousness of the misconduct found proved.
126. Miss Guo had been found to have acted dishonestly in her conduct. The Committee was also concerned that, based on its findings, the objective of her 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 her training, she may have become a member when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Guo's part which would have led to her achieving a level of success to which she was not entitled, and which was not merited. In this way, as stated, she presented a risk to the accountancy profession and the public.
127. In the Committee's judgement, Miss Guo's overall conduct was fundamentally incompatible with being an affiliate 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, including an affiliate member, to do the right thing in difficult circumstances. It noted this was a cornerstone of the public value which an accountant brings.

128. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to remove Miss Guo from the student register but could find none.
129. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Miss Guo shall be removed from the student register of ACCA.

COSTS AND REASONS

130. The Committee had been provided with a detailed cost schedule (pages 1 and 2). It had taken account of the document entitled Guidance for Costs Orders 2023.
131. The Committee concluded that ACCA was entitled to be awarded costs against Miss Guo, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied in the detailed costs schedule was £12,716.50.
132. However, Mr Mustafa pointed out a number of errors and adjustments to be made to the schedule which reduced the amount claimed to £11,816.
133. In addition, certain items of the schedule were, by necessity, estimated, particularly the amount of time claimed for the Case Presenter and Hearings Officer. Having taken account of progress made today, Mr Mustafa suggested that a more accurate estimate for his time and the Hearing Officer's time would be seven hours and nine hours respectively.
134. Taking account of the complexity of the case, and the submissions of Mr Mustafa, the Committee did not consider that the costs incurred were unreasonable.
135. The Committee noted that, in advance of the hearing in August 2025, Miss Guo had provided the Committee with information regarding her current circumstances in a Statement of Financial Position, together with documents supporting the amounts contained in the Statement in terms of income and outgoings. Certain of the documents had not been translated but Miss Guo had

provided a written commentary to explain the figures contained in them. As part of that commentary, Miss Guo confirmed that she had only reflected a proportion of the [PRIVATE] outgoings being met by her income.

136. Mr Mustafa pointed out the absence of any translation but accepted that it was a matter for the Committee to determine what weight should be attached to such evidence.

137. In advance of the resumed hearing on 14 October 2025, Miss Guo had written to confirm that [PRIVATE].

138. [PRIVATE].

139. [PRIVATE].

140. In all the circumstances, the Committee exercised its discretion when determining the amount Miss Guo should be expected to pay. The Committee considered that it was reasonable and proportionate to award ACCA costs in the reduced amount of £250.

EFFECTIVE DATE OF ORDER

141. Taking into account all the circumstances, and having listened to Mr Mustafa's application, the Committee decided that it was necessary, and in the interests of the public, for this order to take immediate effect.

142. In reaching its decision, the Committee took account of the fact that Miss Guo had attempted to obtain her ACCA membership by dishonest means. The Committee was satisfied there was a risk that, in the absence of such an order, Miss Guo may continue to hold herself out as an affiliate member of ACCA if allowed to do so by making this order take effect at the end of the appeal period.

Ms Wendy Yeadon
Chair
14 October 2025