HEARING

# DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

## REASONS FOR DECISION

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| **In the matter of:** | **Miss Ai Qiong** |
| **Heard on:** | **Friday, 07 August 2026** |
| **Location:** | **Remotely via Microsoft Teams** |
| **Committee:** | **Mr Gerard Wareham (Chair)**<br>**Mr George Wood (Accountant)**<br>**Mr Roger Woods (Lay)** |
| **Legal Adviser:** | **Mr Elliott Kenton (Legal Adviser)** |
| **Persons present and capacity:** | **Mr Mazharul Mustafa (ACCA Case Presenter)**<br>**Ms Aimee Murphy (Hearings Officer)** |
| **Summary** | **Exclusion from membership with immediate effect** |
| **Costs:** | **£6,359** |

### INTRODUCTION AND PRELIMINARY MATTERS

1. The Disciplinary Committee of ACCA (the “Committee”) convened to consider a report concerning Miss Ai Qiong (“Miss Qiong”).

2. The Committee had before it a bundle of documents (288 pages), a supplemental bundle (44 pages) and a service bundle (25 pages).

3. A preliminary application was made by ACCA in relation to the amendment of the Allegations. This application was made after service was deemed effective under the relevant regulations. That application was based on Allegation 1 not containing the correct dates. It was submitted that this was an application to remedy a technical defect only and this would not prejudice Miss Qiong.

4. The Committee accepted the advice from the Legal Adviser.

5. The Committee granted the application to amend the Allegations, with the Amended Allegations set out in this determination.

**PROCEEDING IN ABSENCE**

6. Miss Qiong did not attend the hearing and was not represented.

7. Notice of today's hearing was sent by email to Miss Qiong on 10 July 2026. Service was sent to her registered email address, and the Committee was provided with a delivery receipt.

8. ACCA made a number of further attempts to contact Miss Qiong by email and telephone on 17 July 2026, 22 July 2026, 28 July 2026, 03 August 2026, 05 August 2026 and 06 August 2026.

9. The Committee was satisfied that the requirements of regulations 10(1) and 22(5) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations ('CDR') as to service had been complied with.

10. Having satisfied itself that service had been effected in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Miss Qiong. The Committee bore in mind that the discretion to do so must be exercised with the utmost care and caution.

11. The Committee was satisfied that Miss Qiong was aware of the hearing and noted in particular that she had not made any application for an adjournment. She had failed to engage with ACCA in relation to this hearing despite repeated attempts. In those circumstances, there was no reason for concluding she would attend on a further occasion if the hearing was adjourned, and

accordingly there would be no benefit in doing so. Given the need to progress this matter expeditiously, the Committee was satisfied it was in the interests of justice to proceed in the absence of Miss Qiong.

**ALLEGATIONS (AS AMENDED)**

12. The allegations faced by Miss Qiong were as follows:

*Miss Ai QIONG ('Miss Qiong'), at all material times an ACCA trainee:*

1) *Applied for ACCA membership on or about 14 October 2021 and represented in her ACCA Practical Experience Record that Person A had been her Practical Experience Supervisor in the period from 7 March 2012 – 20 April 2015 ~~1 January 2011 to 1 March 2012~~ when Person A did not supervise all/or any of that practical experience training in accordance with ACCA's requirements.*

2) *Miss Qiong's conduct in respect of the matters described in Allegation 1 above:*

   a) *was dishonest in that Miss Qiong sought to confirm her Practical Experience Supervisor was Person A and Person A supervised her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue, and/or*

   b) *demonstrates a failure to act with Integrity.*

3) *Miss Qiong`s conduct as described in Allegation 1 was reckless in that Miss Qiong paid no or insufficient regard to the ACCA's requirements that she to ensure:*

   a) *her practical experience was supervised, and/or;*

   b) *her Practical Experience Supervisor was able to personally verify the achievement of those performance objectives she claimed and/or verify they had been achieved in the manner claimed.*

4) *By reason of her conduct, Miss Qiong is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.*

**BACKGROUND**

13. Miss Qiong was admitted as an affiliate on 16 January 2017 and admitted as a member on 21 October 2021. In order to apply for membership, an affiliate is required to obtain at least 36 months of practical experience in a relevant role. A person undertaking practical experience is often referred to as an ACCA trainee.

14. An ACCA trainee's practical experience is recorded in that trainee's Practical Experience Requirement (PER) training record. As part of their practical experience, each trainee is required to complete nine performance objectives (PO's) 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.

15. In addition to approval of their PO's, 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 practical experience supervisor. This means the same person can, and often does, approve both the trainee's time and achievement of PO's. 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 PO's. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.

16. Once all nine PO's have been approved by the trainee's practical experience supervisor (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.

17. In her PER record, Miss Qiong represents that she obtained experience while employed by two firms, Company A and Company B.

18. In Miss Qiong's PER record for Company B, she lists Person A who is authorised to approve her objectives whilst employed at Company B. Person A is recorded as registered as Miss Qiong's IFAC qualified external supervisor on 14 October 2021 and has provided the name of their employer as Company C.

19. In correspondence with ACCA, Miss Qiong provided representations to ACCA as follows:

*"*[Person A] *is a very professional consultant, and* [they] *closely worked with me in daily business as outsourcing consultant for our department when I was in Company B. And* [they] *are the only person who with ACCA supervisor authorization around me. After I checked with* [them] *if they could be my supervisor for ACCA PER program, I got very positive feedback from* [Person A] *that of course they would like to take the role.*

[…]

[Person A] *took the role of business consultant when I worked in Company B, and* [they] *provided a lot of professional business support and consultant, such like, financial risk assessment, special work model established, related policy understanding, etc. And in same time, they could also share some knowledge of purchasing and logistic processes from* [their] *experience to extend our knowledge to create full picture of business."*

20. In that correspondence, ACCA asked the following question, in which Miss Qiong responded:

*ACCA Q4: 4.* [Person A] *as your practical experience supervisor should have had knowledge of the work carried out by you and should have been someone with whom you worked closely, who knew the type of work you were doing and the quality of your work. This would have enabled* [Person A] *as your supervisor* *to assess your work and ultimately decide whether or not to sign off your objectives in your PER. Please advise whether or not* [Person A] *supervised you in such a manner. If they did not supervise you in such a manner, please explain how they supervised your work, if at all.*

*A: Yes,* [they] *supervised me in such manner for sure.*

21. ACCA contacted Person A to verify their supervision of Miss Qiong. This culminated in an email dated 16 January 2024 in which he stated:

'…*After careful consideration, I would like to be honest with you:*

*(1) I did not have any supervision over those trainees, as they were all recommended by acquaintances or contacted through other channels.*

*(2) I have not worked in any company either, as I am still unemployed to this day. The two companies mentioned in earlier emails are indeed unofficially-registered private organizations that I orally created with a few friends a long time ago, but are no longer exist for a long time and have no relation to this PER experience supervision. (I don't know if they happen to have the same name as real organizations in English or* [REDACTED] *language, but considering that they were only established orally long long ago and have no connection to the outside and have no longer existed for a very long time, I can make sure that they have no influence on others.)*

*(3) Therefore, the whole thing is actually that those trainees or their representors contacted me through acquaintances or other channels, but I did not supervise their work. In the previous investigation phase, all the materials I provided to you were untrue, and I deeply apologize for this behavior.*

*As I mentioned in my previous email, I voluntarily give up my ACCA membership in order to protect the public interest and comfort myself. …*
*… I hope you can draw a conclusion and inform me as soon as possible based on my truthful statement above. Appreciate much and look forward to your reply…*'. [sic]

22. This statement was put to Miss Qiong by ACCA's Investigations team. On 02 May 2024, Miss Qiong responded:

'*The case actually is I have fininshed all exams and reached career requirement by ACCA guide but missing real authorised superviser around my work area. When I started to apply membership, I worked in* [REDACTED] *company, there is no one having ACCA or even speaking English which make me struggle on membership application. Then I contacted* [Person A] *online, and they said they were the authorised superviser and could support me to approve my essays in system. All essays were written by myself and for sure they were all my real working experience and understanding. But the thing which I didn't realize was* [Person A] *sent (or even sold? I'm not sure) my essays to other trainees for reference.*

*When ACCA sent me mail at the first time, I knew my essays had been copied by other trainees, and I contacted* [Person A] *as soon as possible, and* [they] *said they could handle this case and told me not mentioned the whole things and not influenced to other trainees. I think this is the root cause of this case and I'm sorry for that.'* [sic].

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

23. The Committee considered the documents before it, the submissions of Mr Mustafa on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

<u>Allegation 1</u>

24. The Committee determined that there was clear contemporaneous evidence available in this case of Miss Qiong completing her PER training record and Person A's inclusion as her practical experience supervisor. This PER record permitted Miss Qiong to obtain membership of ACCA. Miss Qiong went on to make misrepresentations to ACCA about Person A and their supervisory relationship. The Committee noted that it was only after Person A admitted they had no supervisory relationship with Miss Qiong that she changed her position,

revealing that she had contacted Person A online as she was struggling with her membership application. The Committee considered this was an admission that she had previously misrepresented the supervisory relationship.

25. Therefore, the Committee found that Allegation 1 was proven.

Allegation 2

26. In relation to Allegation 2(a), the Committee first considered the state of Miss Qiong's mind and determined she intended to make misrepresentations. The Committee considered there was a clear motivation for Miss Qiong to misrepresent her supervisory relationship with Person A to obtain membership of ACCA.

27. The Committee considered that when applying the objective test for dishonesty, the ordinary decent person would consider Miss Qiong's actions to be dishonest with the purpose of being admitted to membership. Therefore, the Committee found Allegation 2(a) proved.

28. As Allegation 2(b) was brought in the alternative, the Committee disregarded this Allegation in light of their finding in connection with Allegation 2(a).

Allegation 3

29. The Committee considered that Miss Qiong's actions amounted to dishonesty and her course of conduct was deliberate. This was a different state of mind to recklessness and therefore the Committee did not consider Allegation 3 proven.

Allegation 4

30. The Committee next considered whether the facts proven would constitute misconduct. The Committee determined that the allegations found proven do constitute misconduct, as Miss Qiong had fallen far short of the professional standards expected of her as a member.

31. She had been dishonest in making false representations about her supervisory relationship with Person A to gain membership to ACCA. The Committee

considered that Miss Qiong's actions could be described as deplorable and brought discredit to the profession and therefore did constitute misconduct. Therefore, Allegation 4 is proven.

**SANCTION(S) AND REASON(S)**

32. The Committee considered the submissions from Mr Mustafa in relation to sanction. The Committee considered what sanction, if any, to impose taking into account ACCA's Guidance for Disciplinary Sanctions ('GDS') and the principle of proportionality. The Committee bore in mind that the purpose of sanctions was not punitive but to protect the public, maintain confidence in the profession and declare and uphold proper standards of conduct and behaviour.

33. The Committee accepted the advice of the Legal Adviser.

34. The Committee considered both the aggravating and mitigating factors in this case.

35. The Committee considered that there were a number of aggravating factors present. The Committee determined that Miss Qiong's conduct was premeditated. The Committee also considered that Miss Qiong's misconduct had an adverse impact on the profession as conduct of this nature would allow members to obtain an unfair advantage within the profession. The Committee also found that there was limited insight.

36. In mitigation, the Committee took into account that Miss Qiong had no previous disciplinary history.

37. Having found that Miss Qiong's actions amounted to misconduct, taking no further action was clearly not appropriate. The Committee therefore considered the available sanctions in ascending order of seriousness.

38. The Committee had regard to the GDS. Given the seriousness of the allegations, the serious departure from the relevant professional standards and the adverse impact to members of the public, the Committee considered neither an admonishment nor reprimand would be an appropriate sanction.

39. The Committee considered severe reprimand. Whilst a severe reprimand could be applied for misconduct of a serious nature, the Committee noted that there were not any particular circumstances of the case or mitigation advanced that would satisfy it that there was no continuing risk to the public. This misconduct was intentional, it caused indirect harm, there was limited insight and limited cooperation.

40. The Committee then considered exclusion. The Committee determined that Miss Qiong's misconduct was fundamentally incompatible with being a member. Her behaviour was a significant departure from the professional standards expected of a member. She had acted dishonestly and abused her position as member to seek an unfair advantage, as she did not have the necessary supervision as represented in her PER record and was admitted as a member based on that misrepresentation. The Committee bore in mind the GDS guidance on dishonesty and the body of case law which indicates that removal is the appropriate sanction in such cases.

41. The Committee determined that exclusion was the most appropriate and proportionate sanction to apply to protect the public and maintain public confidence in the accountancy profession.

**COSTS AND REASON(S)**

42. ACCA applied for costs in the sum of £6,879. The application was supported by a schedule providing a breakdown of the costs incurred by ACCA in connection with the investigation and hearing.

43. The Committee considered that in principle a costs order should be made in favour of ACCA. It was satisfied that the costs sought were appropriate and had been reasonably incurred. Miss Qiong had not provided any information in respect of her means.

44. The Committee determined that the appropriate order was that Miss Qiong pay ACCA's costs in the sum of £6,359 after applying a small reduction to reflect the hearing taking less time than anticipated.

**EFFECTIVE DATE OF ORDER**

45. The Committee determined that the effective date of the order will be immediate, pursuant to CDR 20(1)(b).

**Gerard Wareham**
**Chair**
**07 August 2026**