

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Dr Qianqian Wei
Heard on:	Thursday, 22 January 2026
Location:	Held remotely, via MS Teams
Committee:	Mr Martin Winter (Chair) Mr Trevor Faulkner (Accountant) Ms Yvonne Walsh (Lay)
Legal Adviser:	Mr Lee Davies
Persons present and capacity:	Ms Joanna La Roche (Case Presenter) Ms Anna Packowska (Hearings Officer)
Summary:	Allegations 1, 2, 3 ,4, 5(a), 5(b), 6(a), 6(b), 6(c), 7(a) proved. Removal from the Student Register
Costs:	Dr Wei to pay £6,000 towards ACCA's costs

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PRELIMINARY

1. The Disciplinary Committee ('the Committee') convened to consider the case of Dr Wei.
2. The Committee had before it a Bundle of documents (83 pages) a Video (3 hours 32mins long) and a Service bundle (17 pages).
3. Ms Joanna La Roche ('Ms La Roche') represented the Association of Chartered Certified Accountants (ACCA). Dr Wei did not attend and was not represented.

SERVICE AND PROCEEDING IN ABSENCE

4. The notice of hearing was sent by email on 18 December 2025 to Dr Wei's registered email address. The Committee was provided with a delivery receipt showing the email had been received by the addressee and a screenshot from the membership database showing Dr Wei's registered contact details.
5. There was no response to that notice and so, on 19 and 21 January 2026, the Hearings Officer emailed Dr Wei, asking her if she intended to attend the hearing. There has been no response to any of these e-mails. The Hearings Officer telephoned Dr Wei on the 21 January 2026 and spoke to Dr Wei. Dr Wei stated she would read the previous e-mails and confirm if she wished to attend the hearing. No further communication was received from Dr Wei.
6. The Committee accepted the advice of the Legal Adviser and was satisfied that the requirements of regulations 10(1) and 22(1) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 ('CDR') as to service had been complied with.
7. Having satisfied itself that service had been carried out in accordance with the regulations, the Committee went on consider whether to proceed in the absence of Dr Wei.

8. The Committee considered the submissions of Ms La Roche. The Committee accepted the advice of the Legal Adviser, who referred it to Regulation 10(7) of the Regulations, the ACCA document 'Guidance for Disciplinary Committee hearings' and the relevant principles from the cases of *R v Jones* [2002] UKHL 5 and *GMC v Adeogba* and *GMC v Visvardis* [2016] EWCA Civ 162.
9. The Committee was satisfied that Dr Wei had voluntarily absented herself from the hearing. The only communication she had had with ACCA was the telephone call with the Hearings Officer on 21 January 2026. There was no further communication from Dr Wei. The Committee was satisfied that her non-appearance at the hearing today was deliberate and voluntary. In those circumstances, the Committee considered it highly unlikely that Dr Wei would attend on a further occasion if this hearing was adjourned, and therefore that no purpose would be served by doing so.
10. The Committee was satisfied that it was in the public interest that the hearing should proceed in Dr Wei's absence.

ALLEGATIONS

11. The allegations against Dr Wei are as follows:

Dr Qianqian Wei, a student of ACCA, in respect of her remotely invigilated SBL examination attempt on 5 December 2023 ('the Exam')

1. *Failed to adhere to ACCA's Exam Guidelines which state that students must 'move mobile phones out of arm's reach' and possessed an item at her desk which is not on the list of permitted items in the Guidelines, contrary to Exam Regulation 1.*
2. *Attempted to deceive the exam proctor by giving false or misleading information in that when the proctor asked what she had held in her hands, she suggested it was a mouse, when in fact it was mobile phone, contrary to Exam Regulation 3.*

3. *Was using an unauthorised item with a camera and/or recording functionality, namely a mobile phone, throughout her examination attempt, contrary to Exam Regulation 5(a) and therefore intended to gain an unfair advantage within the meaning of Exam Regulation 6(b).*
4. *Used the above referenced unauthorised item to copy and/or to capture live exam content, contrary to Exam Regulation 11.*
5. *Dr Qianqian Wei's conduct in respect of allegations 1 – 4, or any of it, was:*
 - a. *Dishonest in that she untruthfully stated to the exam proctor that she was not using her mobile phone during the exam when she was so doing; and/or:*
 - b. *Dishonest, in that she used her mobile phone to copy and/or capture live exam content when she knew this was not permitted, to gain an unfair advantage in the exam and/or in any re-sit of the exam; or in the alternative:*
 - c. *Such conduct demonstrates a failure to act with integrity.*
6. *Dr Qianqian Wei failed to cooperate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulations 2014, Regulation 3(1) in that she failed to respond fully or at all to ACCA's correspondence dated:*
 - a. *02 July 2025;*
 - b. *15 July 2025 (sent on 16 July 2025); and*
 - c. *24 July 2025.*
7. *By reason of the above, Dr Qianqian Wei is:*
 - a. *Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above; or, in the alternative:*

b. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of allegations 1 – 4 and/or 6 above

ACCA'S Case

12. Dr Wei became an ACCA registered student on 8 March 2018.
13. On 17 January 2024, ACCA received a complaint referral alleging that Dr Wei was in possession of an unauthorised mobile phone device during her remotely invigilated SBL examination attempt on 5 December 2023 ('the exam'). The referral also raised a concern that the student attempted to mislead the proctor in relation to the same and may have taken photographs of exam content. The matter was subsequently referred to ACCA's Investigations Department.
14. Prior to sitting the exam, Dr Wei agreed to the student terms and conditions.
15. During Dr Wei's check-in process, at 06:05:31, the proctor stated, *"If you have any unauthorised items with you or in your workspace, please remove them now and place them out of arms reach"*. Dr Wei confirmed that she did.
16. During the exam at 06:13:34 the proctor stated, *"please put your phone on silent mode and out of your arms' reach... Please acknowledge that you have read and understood the above"*. Dr Wei confirmed that she did. This is recorded on the chat-log. The exam regulations and guidelines were also provided to Dr Wei prior to her sitting the exam.
17. The ACCA allege that the video footage of the exam demonstrates that Dr Wei had used her mobile phone throughout her examination, including immediately after intervention from the Proctor who suspected such behaviour. It is alleged that the video shows that at approximately 00:16:23, Dr Wei was observed holding a mobile phone which appeared in frame. Dr Wei positioned the mobile phone horizontally and in such a manner that would have allowed the camera to capture the computer screen. It is further alleged that at approximately 00:16:26, the sound of a mobile phone taking a picture can be heard and at

approximately 00:16:27, Dr Wei is observed positioning the mobile phone horizontally at the bottom of the screen for around 13 seconds.

18. It is further alleged that the video of the exam shows that also at around 00:19:37 Dr Wei had attempted to mislead the Proctor on at least one occasion by denying that she had been using an unauthorised device, and later suggested that it was her mouse, when that had not been the case. It is alleged that, following this, Dr Wei again held her mobile phone horizontally.
19. ACCA submit that Dr Wei's conduct during the exam was dishonest.
20. ACCA further allege that Qianqian Wei failed to cooperate with ACCA's Investigating Officer as she failed to respond to ACCA's correspondence dated 2 July 2025, 15 July 2025 and 24 July 2025.
21. Finally, ACCA submits that Dr Wei's conduct amounts to misconduct.

DECISION ON FACTS AND REASONS

22. As no admissions had been made by Dr Wei, it was for ACCA to prove its case in relation to each of the allegations put forward.
23. The Committee considered with care all of the evidence presented, and the submissions made by Ms La Roche on behalf of ACCA. The Committee considered legal advice from the Legal Adviser, which it accepted.

ALLEGATION 1

24. In determining this allegation, the Committee carefully considered in particular, the video and photo stills of the exam. The Committee concluded that this evidence conclusively showed that Dr Wei had a mobile telephone that was closer than arm's length during the exam. This allegation was therefore found proved.

ALLEGATION 2

25. The Committee had to determine in relation to this allegation whether Dr Wei had attempted to mislead the Proctor by suggesting that she was holding a mouse rather than a mobile telephone. In deciding upon this allegation, the Committee again viewed the video and stills of the exam and was assisted by the chat-log. The Committee found that the evidence demonstrated that Dr Wei had attempted to mislead the Proctor by not only denying that she was holding a mobile telephone but also attempted to mislead them by holding up a computer mouse in place of the mobile telephone. Therefore, this allegation is found proved.

ALLEGATION 3

26. The Committee found that Dr Wei had used the camera throughout the exam. Dr Wei can be seen on at least three occasions holding the mobile telephone in front of the screen. She can be seen to hold it in both landscape and portrait positions. There is also a notable click sound on the video, which accords with the camera function being used. This allegation is found proved.

ALLEGATION 4

27. As per its findings above, Dr Wei is seen to hold the mobile phone up to the screen on at least three occasions. The camera of the phone is heard to make a 'clicking' sound. The Tribunal determined that this evidence demonstrated that Dr Wei used the mobile telephone to capture the content of the exam.

ALLEGATION 5 (A), (B) AND (C)

28. In considering these allegations of dishonesty, the Committee noted that following the Supreme Court decision in *Ivey v Genting Casinos* [2017] UKSC 67 in applying the test for dishonesty the Committee first had to determine Dr Wei's actual knowledge or belief as to the facts and then determine whether her acts or omission were, on the balance of probabilities, dishonest by the standards of ordinary decent people.

29. In relation to allegation 5(a), the Committee relied upon its findings under allegation 2. The Committee found that Dr Wei had asserted to the Proctor that she had held a computer mouse, when it was not one and that she knew she had in fact been holding a mobile telephone. The Committee determined that on the balance of probabilities, this was dishonest as judged by the standards of an ordinary decent person.
30. In relation to allegation 5(b), the Committee relied upon its findings under Allegations 3 and 4. The Committee found that Dr Wei's genuine belief was that she was not permitted to have the mobile telephone in the exam and that she used the telephone to capture the content of the exam. The Committee determined that on the balance of probabilities, this was dishonest as judged by the standards of an ordinary decent person.
31. It was not necessary for the Committee to consider Allegation 5(c) as it was alleged in the alternative.

ALLEGATION 6

32. The Committee was satisfied from the correspondence from the ACCA to Dr Wei, that Dr Wei had not responded to the correspondence dated 2 July, 15 July and 24 July. Therefore, the Committee found this allegation proved in its entirety.

ALLEGATION 7 (A) AND (B)

33. In relation to Allegation 5, the Committee applied the test for misconduct, as per the case of *Roylance v General Medical Council* [2001] 1 AC 311, in which it was decided that 'the meaning of [misconduct] is of general effect, involving some act or Omission which falls short of what would be proper in the circumstances. The standard of propriety in any given case may often be found by reference to the rules and standards ordinarily required to be followed by a practitioner in the particular circumstances.'

34. The Committee had found that Dr Wei's behaviour had been dishonest. Her actions were serious and fundamentally fell short of the standards required of a professional person. The Committee was satisfied that she 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. In the Committee's judgement, it brought discredit to Dr Wei, the Association and the accountancy profession.
35. The Committee had also found proved that Dr Wei had not engaged with the investigation and her regulator. If the regulator cannot conduct effective investigations into potential allegations of dishonesty or integrity of its members, then they cannot uphold the proper standards, and which directly impacts upon the reputation of the regulator as a whole.
36. In the Committee's judgement, this amounted to very serious professional misconduct. The Committee determined that failing to co-operate with the regulator's investigation seriously undermines the integrity of the regulatory framework and the standing of ACCA. It brings discredit upon the profession and ACCA. The Committee considered Dr Wei's behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.
37. The Committee therefore found that the allegations found proved amounted to misconduct, and that Dr Wei was liable to disciplinary action through her misconduct.
38. Having found Allegation 7(a) proved it was not necessary for the Committee to consider Allegation 7(b), which was alleged in the alternative.

SANCTION AND REASONS

39. In reaching its decision on sanction, the Committee considered the oral submissions made by Ms La Roche on behalf of ACCA.

40. Ms La Roche referred the Committee to Guidance for Disciplinary Sanctions ('GDS'). She commented on the aggravating features but did not identify any mitigating features.
41. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
42. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant. Similarly, not co-operating with your regulator was a very serious failing.
43. The Committee assessed the aggravating and Mitigating features: Aggravating features:
- This was a premeditated act;
 - This was an abuse of trust
 - Dr Wei has not demonstrated any real understanding of the seriousness of her conduct by not engaging with the investigation process;
 - Undermining the integrity of the examination process, which is the gateway to the profession and its benefits.
44. Given the Committee's view of the seriousness of Dr Wei's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present and, in particular, there was no evidence of insight or remorse.

45. The Committee had regard to Section E2 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance for removal of Dr Wei and was satisfied that her conduct was fundamentally incompatible with remaining on the student register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness of the matters found proved.
46. The Committee noted that the default period of exclusion is 12 months. The Committee decided not to extend this period, given the mechanisms in place at ACCA for readmission.

EFFECTIVE DATE OF ORDER

47. The Committee determined that an immediate order was not necessary and that the order could commence at the expiry of the appeal period. It decided that this was proportionate as Dr Wei was a student member and did not pose an immediate risk to the public.

COSTS AND REASONS

48. ACCA applied for costs in the sum of £6,520. The Committee was provided with detailed and summary schedules of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable.
49. Despite being given the opportunity to do so, Dr Wei did not provide any details of her means or provide any representations about the costs requested by ACCA. There was, therefore, no evidential basis upon which the Committee could make any reduction on this ground. However, because the hearing took less time than anticipated, it reduced the costs claimed for the Case Presenter and Hearing Coordinator by two hours each. This resulted in a reduction of £520.
50. The Committee had in mind the principle that members against whom an allegation has been proven should pay the reasonable and proportionate cost of ACCA in bringing the case. This was because the majority of members

should not be required to subsidise the minority who, through their own failings, have found themselves subject to disciplinary proceedings.

51. In light of the above, the Committee made an order for costs against Dr Wei in the sum of £6,000.

Mr Martin Winter
Chair
22 January 2026