Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Miss Xinyue Niu**
Heard on:	**Friday, 31 July 2026**
Location:	**Hearing held remotely**
Committee:	**Mr Tom Hayhoe (Chair)** **Mr George Wood(Accountant)** **Prof Roger Woods (Lay Member)**
Legal Adviser:	**Mr Richard Ferry-Swainson**
Persons present and capacity:	**Mr Leonard Wigg (Case Presenter)** **Miss Sofia Tumburi (Hearings Officer)**
Summary:	**Allegations 1(a), 1(b), 1(c), 1(d), 2(a), 2(b), 2(c), 2(d) and 4 found proved. Member excluded from Membership with immediate effect and costs ordered.**

INTRODUCTION/SERVICE OF PAPERS

1. The Disciplinary Committee ("the Committee") convened to consider a number of Allegations against Miss Niu, who did not attend, nor was she represented.

2. The papers before the Committee were in a main bundle numbered 1 to 346 and a Supplementary bundle of 126 pages. The Committee was also provided with a Service Bundle and a Costs Schedule.

3. Mr Wigg made an application to proceed in Miss Niu's absence.

4. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations ("the Regulations"). The Committee took into account the submissions made by Mr Wigg on behalf of ACCA and also took into account the advice of the Legal Adviser.

5. Included within the Service Bundle was the Notice of Hearing, dated 01 July 2026, thereby satisfying the 28-day notice requirement, which had been sent to Miss Niu's email address as it appears in the ACCA register. The Notice included details about the time, date and remote venue for the hearing and also Miss Niu's right to attend the hearing, by telephone or video link, and to be represented, if she so wished. In addition, the Notice provided details about applying for an adjournment and the Committee's power to proceed in Miss Niu's absence, if considered appropriate. There was an email delivery receipt confirming the email had been delivered to Miss Niu's registered email address.

6. Accordingly, the Committee was satisfied with service in this case.

PROCEEDING IN ABSENCE

7. The Committee received and accepted legal advice on the principles to apply in deciding whether to proceed with the hearing in Miss Niu's absence. As indicated, the Committee was satisfied that the Notice had been served in accordance with the Regulations, which require ACCA to prove that the documents were sent, not that they were received. Having so determined, the Committee then considered whether to proceed in Miss Niu's absence. The Committee bore in mind that although it had a discretion to proceed in the absence of Miss Niu it should exercise that discretion with the utmost care and caution, particularly as Miss Niu was unrepresented.

8. Miss Niu appeared to respond to the Notice of hearing sent on 01 July 2026 in an email of the same date, stating, *"Thank you for your letter. I will definitely reply to you as soon as possible!"* It was not signed off in any way, so it is not clear that it was necessarily from Miss Niu.

9. On 10 July 2026, the Hearings Officer for this case at ACCA sent Miss Niu an email asking her to advise whether she would be attending her hearing. No reply was received.

10. On 17 July 2026, the Hearings Officer called Miss Niu on the number she had registered with ACCA, in order to discuss her attendance at the hearing. The call was not answered and there was no opportunity to leave a voicemail. The Hearings Officer followed up that phone call with a further email the same day, again asking Miss Niu to confirm whether she would be attending. No reply was received. The Hearings Officer repeated these attempts to contact Miss Niu on 24 July 2026, with the same lack of success.

11. On 30 July 2026, the Hearings Officer once again sent an email to Miss Niu asking her whether she would be attending. The exact same reply as was received on 01 July 2026, followed, namely *"Thank you for your letter. I will definitely reply to you as soon as possible!"* Again, it was not signed off in any way, so it is not clear that it was necessarily from Miss Niu or whether it was some sort of an automated response.

12. The Committee noted that Miss Niu faced serious allegations, including an allegation of dishonesty, and that there was a clear public interest in the matter being dealt with expeditiously. Miss Niu had been given the option to apply for an adjournment and had not done so. There was nothing before the Committee to suggest that adjourning the matter to another date would secure Miss Niu's attendance. In light of her recent complete lack of engagement with ACCA the Committee concluded that Miss Niu had voluntarily absented herself from the hearing and thereby waived her right to be present and to be represented at this hearing.

13. In all the circumstances, the Committee decided that it was in the interests of justice and in the public interest that the matter should proceed, notwithstanding the absence of Miss Niu. No adverse inference would be drawn from her non-attendance.

ALLEGATIONS/BRIEF BACKGROUND

14. It is alleged that Miss Niu is liable to disciplinary action on the basis of the following Allegations:

Miss Nan Niu ("Miss Niu"), at all material times an ACCA trainee:

1) Whether by herself or through a third party, applied for membership to ACCA on or about 16 May 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

   a) Her Practical Experience Supervisor, being her IFAC qualified external supervisor, in respect of her practical experience training in the period from 04 March 2014 to 06 June 2017 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

   b) Her Practical Experience Supervisor, being her Non IFAC qualified line manager, in respect of her practical experience training from 04 March 2014 to 06 June 2017 was Person B when Person B did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all

   c) That her practical experience training from 04 March 2014 to 06 June 2017 had been gained while she was employed at Firm C

   d) She had achieved Performance Objective 1: Ethics and professionalism

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

   a) In relation to Allegation 1a), dishonest in that Miss Niu 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

   b) In relation to Allegation 1b), dishonest in that Miss Niu sought to confirm her Practical Experience Supervisor was Person B and Person B supervised her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue

c) In relation to Allegation 1c), dishonest in that Miss Niu knew she had not gained her practical experience from 04 March 2014 to 06 June 2017 whilst employed at Firm C.

d) In relation to Allegation 1d), dishonest in that Miss Niu knew she had not achieved the performance objective referred to in Allegation 1d) above as described in the corresponding performance objective statement.

e) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity

3) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that Miss Niu paid no or insufficient regard to ACCA's requirements to ensure:

a) Her practical experience was supervised

b) Her Practical Experience Supervisor, Person A, was able to personally verify the achievement of the performance objectives she claimed and/or verify they had been achieved in the manner claimed

c) Her Practical Experience Supervisor, Person B, was able to personally verify she had achieved 39 months of relevant practical experience.

d) That her PER training record accurately recorded her period of experience while employed at Firm C

4) By reason of her conduct, Miss Niu 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.

15. Miss Niu became a Student of ACCA on 27 October 2015 and was admitted as an Affiliate on 19 October 2020. She was then admitted as a Member on 19 May 2022.

16. 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.

17. A person undertaking practical experience is often referred to as an ACCA trainee. 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.

18. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee's country and/or a member of an IFAC (International Federations of Accountants) 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 should be unique to them. Through the online tool, the trainee then requests that their practical experience supervisor approves that PO.

19. In addition to approval of their POs, the trainee must ensure their employment where they have gained relevant practical experience has been confirmed by the trainee's line manager, who is usually also the trainee's qualified supervisor. This means the same person can and often does approve both the trainee's time and achievement of POs.

20. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.

21. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been signed off, the trainee is eligible to apply for membership.

22. The PER training records of fifteen ACCA trainees have been reviewed by ACCA's Professional Development Team. This review has revealed these trainees shared most of the same PO statements as each other and / or shared the same supervisors.

23. The PO statements for these fifteen trainees were approved between 11 August 2021 and 17 October 2022.

24. Consequently, all fifteen trainees were referred to ACCA's Investigations Team. Miss Niu is one such trainee.

25. Karen Watson, Senior Administrator in ACCA's Member Support Team, has provided a statement explaining ACCA's membership application process. She states that once an application is received, this is recorded in ACCA's PROD database by an automated process. Ms Watson exhibited to her statement a sample record. The corresponding record for Miss Niu was provided and records her application was received on 16 May 2022. Miss Niu was admitted to membership on 19 May 2022.

26. Dawn McKenna is a Professional Development Co-ordinator with the Professional Development Team, which is part of the Quality and Recognition department within Professional Qualifications at ACCA. She has also provided a statement, and she provided an overview of the PER process as follows:

- 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.

- 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.

- In total a trainee is required to complete nine POs. The POs numbered 1 to 5 are compulsory. There are then a number of 'Technical' POs, from which the trainee needs to choose 4. ACCA recommends to trainees that they choose the technical POs that best align to their role so that it is easier to achieve the PO. In that regard the ACCA's requirements as published in the 2019 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.'

- 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.

- A trainee's personal statement for each PO must be their own personal statement that is unique to them and their own experience. This has been consistently referred to in ACCA's published guides (which Ms McKenna exhibited to her statement). 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.'

- ACCA's PER guides are available online in [PRIVATE]. Although the Guides are printed in English, all [PRIVATE] trainees will have taken their exams in English and therefore it would follow that they have a reasonable command of the English language.

- A practical experience supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. "Qualified accountant" means a member of an IFAC member body and/or a body recognised by law in the trainee's country.

- A practical experience supervisor is usually the trainee's line manager. However, where the trainee's manager is not IFAC qualified, the trainee can appoint an external supervisor who is. ACCA's PER guide (as exhibited to Dawn McKenna's statement) states:

  'If … … your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign off your objectives.'

- Trainees must enter their practical experience supervisor'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.

- All practical experience supervisors have to be registered with ACCA through ACCA's online tool. 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.

27. Information has been obtained from one of ACCA's offices in [PRIVATE] about the support given to ACCA trainees in [PRIVATE], as follows:

- ACCA's Customer Services Team in [PRIVATE] email all ACCA affiliates in [PRIVATE] inviting them to regular webinars provided by ACCA staff who can advise on the PER process.

- The Committee was provided with a list of webinars (translated using Google translate) relating to ACCA's membership application process dated from 14 December 2016 to 27 August 2022. There are a number dated in 2019 including one dated 30 May 2019, further details of which were provided to the Committee. 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…'.

- These are live webinars and therefore trainees can ask ACCA staff based in [PRIVATE] any questions they may have.

- The webinar details refer to encouraging affiliates to join the ACCA WeChat group of their regional service group and provides details of 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 [PRIVATE]). In these WeChat groups, ACCA trainees can ask ACCA [PRIVATE] staff questions including about the PER process.

- In addition to the WeChat groups, ACCA [PRIVATE] uploads to its WeChat platform articles relevant to the ACCA membership process. Provided with the papers for the Committee was a list of those articles (translated using Google translate). This included an article 'How to become an ACCA Member Series 1/ Practical Experience Requirement (PER) Quick Guide', dated 15 January 2020. A copy of the article was also provided. 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…'

- 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;….*

28. Miss Niu's PER training record indicates that she obtained her experience while employed at two firms. In particular it records the following:

- Miss Niu is recorded as being employed by Firm C from [PRIVATE] in the role of [PRIVATE].

- At page 38 of the PER training record, in red text, 39 months of relevant practical experience have been claimed, which relates to the period of employment referred to in the paragraph immediately above. This period on its own was therefore in excess of the minimum requirement of 36 months.

- Miss Niu's PER training record refers to two supervisors, namely Person A who was authorised to approve her objectives and Person B who was authorised to approve her time.

- The Supervisor Details for Miss Niu confirm that a Person A registered on 15 May 2022 as her 'IFAC qualified external supervisor'.

- As Miss Niu’s apparent IFAC qualified external supervisor, Person A was authorised to approve Miss Niu’s PO’s and appeared to do so, as recorded in Miss Niu’s PER, in that on 15 May 2022, Miss Niu requested that Person A approve all her nine PO’s and Person A did so on the same day.

- The Supervisor Details for Miss Niu record a Person B who registered on 15 May 2022 as her ‘Non IFAC qualified line manager’.

- As Miss Niu’s Non IFAC qualified line manager, Person B was authorised to approve Miss Niu’s time/ experience, as recorded in Miss Niu’s PER. In that regard, Miss Niu requested that Person B approve her time/experience of 39 months at Firm C on 15 May 2022 and Person B appeared to do so on the same day.

- Miss Niu is recorded as being employed by Company A from [PRIVATE] in the role of [PRIVATE].

- As Miss Niu’s role of [PRIVATE] at Company A was a lecturing related role, only a maximum of 12 months could have been claimed as part of her relevant practical experience despite Miss Niu being in the role for over three years as referred to above.

- Miss Niu’s PER training record refers to one supervisor for this role, namely a Person C. However, the clock icon next to the name of Person C denotes that Person C was invited to register as Miss Niu’s supervisor but never did so. For that reason, there is no record of Person C approving Miss Niu’s time or objectives.

- The period of 51 months referred to on page 35 corresponds with the periods of claimed employment at Firm C and Company A combined. However, as none of her time/experience at Company A was approved (which would have been restricted to 12 months in any event) this should be disregarded. The amount of approved practical experience is therefore confined to the 39 months at Firm C, being excess of the required 36 months.

29. ACCA’s investigations officer contacted Person A, at all material times an ACCA member, to verify their supervision of Miss Niu and eleven other ACCA trainees. Emails between the investigating officer and Person A are summarised below. It should be noted the email address used in the emails below is the same address as recorded for Person A in Miss Niu’s Supervisor Details, being [PRIVATE].

- Initial email from the investigating officer to Person A, dated 29 November 2023, which listed the names of all 12 trainees (including Miss Niu) and asked that Person A respond to questions relating to their supervision of all these trainees.

- These questions included asking Person A to confirm they supervised these trainees as claimed in each of their PER training records.

- In their response dated 30 November, Person A confirmed they had supervised each trainee as claimed.

- One of the investigating officer’s questions referred to evidence from the PER training records of all 12 trainees which indicated Person A had supervised these trainees whilst employed at two different firms but during overlapping periods. The firms being Firm D and Firm E (the latter firm being the firm referred to in the Supervisor Details for Person A).

- In their response to the above question, Person A confirmed they had been employed by both firms, being ‘within the allowable range of [PRIVATE] law’ and provided a document from each firm which purported to support their claim.

- ACCA’s investigating officer emailed Person A again, on 21 December 2023, acknowledging that although Person A had provided documents relating to their employment at both firms, ACCA wished to approach both firms directly for verification and in that regard attached to the email consent forms for Person A to sign and return to ACCA. The email went on to advise that an email address had been found online for Firm D, but no email could be found for Firm E. They were therefore asked to provide an email address for the latter.

- Person A responded on 22 December 2023, advising they wished to resign from ACCA. They then went on to advise:

  '…I did not read your email carefully, so I would like to correct some of the information. [Firm D] *is not the one you found, it's just a private organization I started with a few friends, but it's not officially registered, it just happens to overlap in the English name.* [Firm E] *is also not officially registered, but a private organization set up by my friends and me. And both are no longer existing. I'm sorry that the above problems have caused trouble to your previous work, and considering that some of my behaviors are inappropriate, I decide to give up my ACCA membership, as I wrote at the beginning.'* (sic)

- On 12 January 2024 Person A emailed asking when the matter would be concluded, to which the investigating officer responded on 13 January 2024 to advise they would provide further information the next week.

- Unprompted by any further email from the investigating officer, Person A then emailed the investigating officer on 16 January 2024, advising as follows:

  '…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 [PRIVATE] *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)

- Despite further emails being sent to Person A, no further communications have been received from Person A to date.

30. As part of ACCA's investigation, an email dated 30 November 2023 was sent to Person B, who registered as Miss Niu's non-IFAC line manager and who is recorded as having approved her time/experience of 39 months.

31. ACCA's email advised Person B that they were recorded as the non-IFAC qualified line manager for six ACCA trainees (whose names were listed, including Miss Niu's) and that:

'*In that role you are recorded as having approved the experience of each of these six trainees in their PER training records for various periods but within* the date range of March 2014 to October 2022.

…

In registering as each of [these] *trainee's Non IFAC line manager in ACCA's PER recording tool you have provided the name of your employer. The name of your employer is the same as that for each trainee, as would be expected given reference to you being their line manager.*

However, the name of your employer is different for each trainee, despite the periods of claimed line management by you overlapping. I would also add that each PER training record states that the role for each trainee was 35 hours per week and therefore full time…'

32. Evidence of the above, comprising relevant extracts from the PER training records of all six trainees, including that of Miss Niu's, was provided to the Committee.

33. ACCA's email went on to ask Person B a number of questions. Person B's response was received on 30 November 2023. ACCA's questions are below followed by Person B's responses:

Q: Please confirm whether or not you acted as line manager for any of the above trainees.

A: Yes"

Q: If you did act as line for any of the above trainees, please advise me which trainees.

A: Not applied."

Q: Of those trainees you line managed,

i. Please provide me with the period you line managed each trainee

A My job has changed, so it's inconvenient to confirm the specific time with them again, some people have also lost their contact information. I don't remember everyone's specific timeline, but I estimate it should be concentrated between 2019 and 2022."

Q: ii. Please provide me with the name of the firm in which you and each trainee were employed during the period of your line management of each trainee.

A Same as above.

Among these people, I currently only have some business connection with [Person D], *who joined* [Company B] *on 2019."*

Q: iv. Please provide me with any evidence of your line management of each trainee.

Q: *v. Please provide me with any evidence of your employment at the firm s in which you line managed each trainee.*

A *For iv. and v. , there are some residual work files in my computer that can prove my work relationship with them, but these files should have been cleared before I left. Therefore, to ensure the confidentiality of the information, I can only provide them to you with restrictions."* [This document comprises a screenshot of two slides from two different power point presentations. One of these slides simply states 'Business Report, Given by Niu Xinyue' with no other detail].

34. ACCA's investigating officer sent a further email to Person B on 21 December 2023, asking for consent to approach the employers of the six trainees whose time/experience claim was approved by Person B. No response was received.

35. As referred to by Dawn McKenna, all PO statements should be unique and must not be copied from other trainees or from templates as this undermines the PER element of the ACCA qualification.

36. Where PO statements are the same or significantly similar to the POs 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. That further, the practical experience claimed, had not been supervised by a practical experience supervisor, who would or should have knowledge of the trainee's work.

37. In carrying out this analysis, ACCA has been careful to record the PO statement for any one PO which was first in time, on the basis this statement may be original and therefore written by the trainee based on their actual experience, unless there is evidence suggesting otherwise.

38. The 'first in time date' is the date the trainee requested that their IFAC qualified line manager approve the PO in question within their PER. This is on the basis that as soon as the PO narrative had been uploaded to the PER, the trainee would have then requested approval. In most of the cases within this cohort, the supervisor approved the PO's on the same day or if not very soon thereafter.

39. In relation to Miss Niu the analysis revealed:

- Eight of her PO statements were first in time; and

- One of her PO statements that was not first in time, relating to PO1, was identical or significantly similar to the PO1 statement contained in the PERs of two other ACCA trainees from this cohort.

40. Following referral of this matter to ACCA's Investigations Team, a member of that team sent an email to Miss Niu on 10 October 2023 attached to which was a letter, and other documents, all of which have been referred to above. The letter clearly set out the complaint and requested that Miss Niu respond to a number of questions by 24 October 2023. A copy of the letter with the covering email was provided to the Committee.

41. Shortly after this encrypted email was sent, an unencrypted email was sent to Miss Niu on the same day, asking her to check if she had received the encrypted email and if not to let ACCA know.

42. An automated response was sent from Miss Niu's email address immediately following the email of 10 October 2023.

43. No response was received by the deadline of 24 October 2023, and therefore a further encrypted email was sent to Miss Niu on 25 October 2023, with a copy of the letter and other documents attached to the previous email. In the covering email Miss Niu was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 08 November 2023.

44. What may have been an automated responses was received on the same day in [PRIVATE], translated as 'Thank you for your letter, I will reply to you as soon as possible'.

45. No response was received by the deadline of 08 November 2023, and therefore a further encrypted email was sent to Miss Niu on 09 November 2023, with a copy of the letter and other documents attached to the previous email. In the covering email Miss Niu was reminded of her obligation to cooperate by responding to the questions in the letter and to do so by 23 November 2023. However no response was received.

46. On 20 March 2024, ACCA's investigating officer sent Miss Niu an email, disclosing the emails from Person A, as referred to above, which included their admission to not having supervised any ACCA trainees, including Miss Niu. The email asked Miss Niu for her comments on this admission.

47. Miss Niu responded on 27 March 2024. Noted below is her response which largely addresses the question raised in ACCA's initial letter to Miss Niu 10 October 2023 as referred to above.

"1. My work experience

I graduated from university [PRIVATE] *and joined the ACCA project department of* [PRIVATE]*, holding an* [PRIVATE]*; And* [PRIVATE]*;*
I joined [Firm C] *in* [PRIVATE] *as a* [PRIVATE]*, and* [PRIVATE]*;*
I have been working at [Company C] *since* [PRIVATE]*, and currently serving as the* [PRIVATE]*;*
The above work experience is true and valid, and the attached labor contracts (1-1, 1-2 and 1-3) are for reference. (Among them, due to joining [PRIVATE] *for too long, a* [PRIVATE] *certificate is temporarily used as a substitute. If necessary, I can also try my best to supplement the labor contract.)*

2. My ACCA membership application:

In April 2022, I understood that I had 3 years of relevant work experience, and wanted to apply for formal membership. Therefore, [Person A] *was introduced to me, and I have to admit that* [they are] *not colleague I know in my work. (Although this is not a good argue, it was indeed difficult for me to come into contact with some personnel who could help with formal membership applications in my job at that time);*
[They] *said* [they] *could recommend me as a formal member and provide me with guidance on the relevant registration process.*
I provided [them] *with real work experience and some work situations, and asked for further guidance needed, but* [they] *said that none of that was important, I do not need any additional guidance, and what important for certification application was mainly "po" (although I still don't know what "po" meant). A screenshot (2-1) of relevant communication is as attached.*

Actually, I was a little aware that this might not be compliant, but at the time I foolishly thought that this may be barely an acceptable situation in practice, and I didn't think much about it, let alone anticipate any serious consequences, then I agreed after a little thought, and filled in all the information required for certification under [their] *guidance, including some wording and descriptive modifications. Although I don't know how the final certification process was reviewed and passed, I understand that it also requires* [them] *to provide confirmation to the official before it can be finalized, and I can not do any operation for* [them] *in* [their] *name. However, I am very sorry that there are still inaccuracies throughout the entire process of providing information, which cannot be shirked. I also tried to communicate with* [them] *and ask* [them] *to help coordinate before making today's explanation, but interesting, this failed, since I was removed from* [their] *contact list and can not touch* [them] *any more. The attached screenshot (2-2) provides the attempt I mentioned above.*

Again, please allow my to briefly explain that I did not receive any financial benefits (such as qualification pay or other economic benefits) as a result of becoming a formal member, and I do not act so for any personal interest or to the detriment of others.

I am sorry due to the heavy workload and mail blocking, I did not take the time to give a detailed explanation of this until today, and I sincerely apologize again for my delay and any additional workload or trouble caused by some of my improper operations, I hope my above explanation can be helpful."

48. There have been no other responses from Miss Niu and she did not attend the hearing, nor did she provide any written submissions for the Committee to consider.

DECISION ON FACTS/ALLEGATION AND REASONS

49. The Committee considered with care all the evidence presented and the submissions made by Mr Wigg. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.

Allegation 1(a) - (d) proved

50. The Committee found Allegation 1(a) to (d) proved in its entirety on the basis of the following, essentially unchallenged, evidence:

- Dawn McKenna's statement which describes ACCA's Practical Experience Requirements;

- Miss Niu's completed PER training record which was completed on or about 15 May 2022, which then permitted Miss Niu to apply for membership which she did on 16 May 2022. Miss Niu was subsequently admitted to membership on 19 May 2022.

- Miss Niu's Supervisor details which records Person A was her 'IFAC qualified external supervisor', and therefore a practical experience supervisor;

- Miss Niu's PER training record which records Person A approved all Miss Niu's PO's in relation to her experience at Firm C;

- Miss Niu's Supervisor details which records Person B was her 'non IFAC qualified line manager' at Firm C, and therefore a practical experience supervisor;

- Miss Niu's PER training record which records Person B approved Miss Niu's time/ experience of 39 months at Firm C;

- That one of Miss Niu's PO statements is significantly similar to those of other trainees which predate her own, suggesting at the very least, she had not achieved the objective in the way claimed or possibly at all.

- Miss Niu's admission that she was employed by Firm C from [PRIVATE] (for which she has provided supporting evidence including a letter confirming the above dates) and therefore that the period of employment at Firm C recorded in her PER training record from [PRIVATE], for which she claimed 39 months relevant experience, was incorrect. Furthermore, the period April 2021 to May 2022, is 13 months and therefore significantly less than the minimum requirement of 36 months;

- Miss Niu's admission that 'in April 2022', she wanted to apply for membership and was introduced to Person A who *'is not a colleague I know in my work'* and, in summary, that Person A went on to complete her PER training record. This is therefore consistent with Person A's admission that they did not supervise any of the trainees from this cohort, including Miss Niu;

- Miss Niu has made no mention of Person B, who is recorded as approving her experience of 39 months. However, as Person B is recorded in the PER training record of six trainees (including Miss Niu's) as their line manager at different firms yet during overlapping periods, it is improbable that Person B supervised any of these trainees in accordance with ACCA's requirements or at all. In that regard, Person B has provided no compelling evidence they supervised Miss Niu. Furthermore, Person B could not have supervised Miss Niu during the period claimed in her PER of 39 months from March 2014 to June 2017 at Firm C as, based on Miss Niu's own account, she was still in college [PRIVATE] and did not start working at Firm C until [PRIVATE].

51. Accordingly, the Committee was satisfied, on the balance of probabilities, that Allegations 1(a) to 1(d) inclusive were proved.

<u>Allegation 2(a) - 2(d) - proved</u>

52. Having found Allegation 1(a) to 1(d) proved in its entirety, the Committee then considered whether such conduct was dishonest on the part of Miss Niu. The Committee took into account her responses provided on 27 March 2024 and as detailed above.

53. The Committee noted that there is extensive advice online on how an ACCA trainee must complete their PER training record. This makes it clear that (i) a trainee's experience has to be approved by a supervisor who has acted as their supervisor for the period of experience claimed (ii) statements supporting their PO's have to be written by trainees in their own words and as such must be unique, and (iii) PO's have to be approved by an IFAC qualified supervisor who has supervised their work to the extent they are in a position to decide whether or not to approve a trainee's PO's. It is not therefore appropriate, as in this case, for a 'supervisor' to approve PO's after the experience has concluded.

54. The Committee observed that key to ACCA's membership process is the provisions of active and knowledgeable supervision. However, in this case there is a complete absence of evidence from Miss Niu, Person A or Person B of any meaningful supervision of Miss Niu within ACCA's terms and conditions.

55. In applying for ACCA membership, (i) Miss Niu claimed Person A had supervised her to the extent they were in a position to approve her POs in her PER training record, in accordance with ACCA's requirements. However, Person A has told ACCA that they had not supervised Miss Niu in accordance with ACCA's requirements or at all, Miss Niu must clearly have known this. The Committee noted her comments, *"Actually, I was a little aware that this might not be compliant, but at the time I foolishly thought that this may be barely an acceptable situation in practice, and I didn't think much about it, let alone anticipate any serious consequences …"* The Committee considered this went far beyond being a little foolish. It was completely contrary to the requirements, and it is inconceivable that Miss Niu would not have known this. (ii) Miss Niu claimed Person B had supervised her to the extent Person B was in a position to approve her time /experience of 39 months while employed at Firm C from [PRIVATE]. However, Person B had not supervised her in accordance with ACCA's requirements or at all as Miss Niu clearly knew. Furthermore, Miss Niu was not employed at Firm C from [PRIVATE] but instead from [PRIVATE], as she also knew. (iv) Miss Niu claimed to have achieved PO1 with the use of a supporting statement which she knew had not been written by her and therefore knew she had not achieved that PO as described in the corresponding statement or at all.

56. The Committee was satisfied, on the balance of probabilities, that Miss Niu lied about her supervisors and lied about one of her POs. There was evidence that she had colluded with third parties to provide false information to ACCA. The Committee was satisfied that this was done to deceive ACCA into believing she had been supervised in accordance with ACCA's rules and that she had achieved all the requisite POs, when she had not, in order to gain membership of ACCA that she was not entitled to. The Committee was satisfied that this conduct would be regarded as dishonest by the standards of ordinary decent people, as per Allegations 2(a), 2(b), 2(c) and 2(d).

57. Accordingly, the Committee found these allegations proved.

Allegation 2(e) & Allegation 3(a), (b) & (c) - not proved

58. Having found Allegations 2(a), 2(b), 2(c) and 2(d) proved it was not necessary for the Committee to consider Allegations 2(e) or 3(a),(b) (c) and (d), which were alleged in the alternative.

Allegation 4 - proved

59. Having found the facts proved in Allegations 1(a), 1(b), 1(c), 1(d), 2(a), 2(b), 2(c), 2(d) and 4, the Committee then considered whether they amounted to misconduct. The Committee considered there to be cogent evidence to show that Miss Niu lied about her supervisors and submitted at least one PO that was not her own work in order to allow her, Miss Niu, to, illegitimately, qualify as a member of ACCA. This pre-meditated and calculated, dishonest behaviour demonstrated a complete disregard for ACCA's membership process and allowed Miss Niu to become a member of ACCA when not qualified to be so. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Niu, the profession and ACCA. The Committee considered this behaviour to be very serious; it would be considered deplorable by other members of the profession and the public and the Committee was in no doubt it amounted to misconduct.

60. The Committee therefore found Allegation 4 proved in relation to the matters set out in 1(a), 1(b), 1(c), 1(d), 2(a), 2(b) 2(c), 2(d) and 4 inclusive.

SANCTION AND REASONS

61. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Wigg. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Miss Niu, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.

62. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

63. The Committee considered the misconduct involved the following aggravating features:

- A deliberate, repeated, dishonest act for personal benefit at the expense of the public and the profession;

- An element of premeditation, planning and collusion with third parties Person A and Person B;

- Undermining the integrity, and thereby undermining public confidence, in ACCA's membership process;

- Membership of ACCA obtained by fraudulent means;

- The potential for harm to the public as she held herself out as qualified when not in a position to do so;

- The significant period during which Miss Niu continued to hold herself out as a member of ACCA when aware that she had lied about her supervisors and relied on a false PO in order to do so;

- A lack of insight into her dishonest behaviour;

- No evidence of remediation.

64. The Committee considered there to be one mitigating factor, namely the absence of any previous disciplinary history with ACCA.

65. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had disregarded the membership requirements and acted dishonestly when submitting information in connection with her PER.

66. The Committee then considered whether to reprimand Miss Niu. The guidance indicates that a reprimand would be appropriate in cases where the misconduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not

consider Miss Niu's misconduct to be of a minor nature, it included elements of dishonesty, and she had shown no insight into her dishonest behaviour. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.

67. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where 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. The Committee considered none of these criteria to be met. The guidance adds that this sanction may be appropriate where most of the following factors are present:

- The misconduct was not intentional and no longer continuing;
- Evidence that the conduct would not have caused direct or indirect harm;
- Insight into failings;
- Genuine expression of regret/apologies;
- Previous good record;
- No repetition of failure/conduct - it was an isolated incident;
- Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
- Relevant and appropriate references;
- Co-operation during the investigation stage.

68. The Committee considered that virtually none of these factors applied in this case and that accordingly a severe reprimand would not adequately reflect the seriousness of Miss Niu's behaviour. Her misconduct was intentional, and could have caused harm to the public. She has not demonstrated any insight

into her dishonest behaviour. She has offered no expression of regret or apology. She does have a previous good record, but there has been no evidence of rehabilitative steps. She had provided no references and her co-operation during the investigation stage was limited. Furthermore, to allow someone to remain as a member of ACCA who has gained membership under false pretences and thus when not qualified to be so, would be contrary to the whole process of qualifying as a member of ACCA.

69. ACCA's guidance on exclusion states that this sanction is likely to be appropriate when the behaviour is fundamentally incompatible with being a member. Exclusion may be appropriate when the conduct involves any of the following circumstances, including:

- A serious departure from relevant professional standards;
- Dishonesty;
- Lack of understanding and insight into the seriousness of the acts/omissions and the consequences thereof;
- Conduct continued over a period of time;
- Affected or had the potential to affect a substantial number of clients/ members of the public.

70. The Committee considered all these circumstances to be engaged in this case.

71. The Committee noted that the Association provides specific guidance on the approach to be taken in cases of dishonesty, which is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than striking off. The guidance also states that 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."*

72. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Niu's case that warranted anything other than exclusion from membership. The Committee was of the view that there were no exceptional circumstances that would allow it to consider a lesser sanction and concluded that the only appropriate and proportionate sanction was exclusion. The Committee was cognisant of the severity of this conclusion. However, providing false information about one's practical experience supervisor and a PO in order to satisfy one's PER represents behaviour fundamentally incompatible with being a member of ACCA and undermines the integrity of ACCA's membership process. The PER procedure is an important part of ACCA's membership process and the requirements must be strictly adhered to by those aspiring to become members.

73. In the Committee's view, Miss Niu's dishonest conduct was such a serious breach of bye-law 8 that no other sanction would adequately reflect the gravity of her offending behaviour. In addition, it was not known if Miss Niu had the relevant practical experience to have ever become a member in light of the way she went about securing her membership. An additional concern is that, as a Member of ACCA, Miss Niu could decide to become a Practical Training Supervisor herself and could then be supervising trainees when not herself qualified to be a member, further undermining ACCA's membership process.

74. The Committee also considered that a failure to exclude a member from the Register who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its Regulator. The public needs to know it can rely on the integrity, ability and professionalism of those who are members of ACCA. In order to maintain public confidence and uphold proper standards in the profession it was necessary to send out a clear message that this sort of behaviour is unacceptable.

75. The Committee therefore ordered that Miss Niu be excluded from membership.

COSTS AND REASONS

76. ACCA applied for costs in the sum of £7,149.50 to cover the costs of bringing this case. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. The costs of the Hearings Officer and Case Presenter were included in the sum quoted and based upon a full day when in fact the hearing took less than a whole day. Accordingly, the figure would be reduced to reflect this.

77. Despite being given the opportunity to do so, Miss Niu 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.

78. The Committee had in mind the principle that members against whom an allegation has been found proved 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.

79. In deciding the appropriate and proportionate Order for costs the Committee took into account the above factors and decided to make an Order for costs in the sum of £6,370.00.

EFFECTIVE DATE OF ORDER

80. In light of its decision and reasons to exclude Miss Niu from ACCA, the seriousness of her misconduct and the fact that she should not have been on the Register, the Committee decided it was in the interests of the public to order that the sanction have immediate effect.

Mr Tom Hayhoe
Chair
31 July 2026