Think Ahead

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Miss Shiyao Ding**
Heard on:	**Tuesday, 01 and Wednesday, 02 July 2025**
Location:	**Held Remotely by Microsoft Teams**
Committee:	**Mr Maurice Cohen (Chair)** **Dr David Horne (Accountant)** **Ms Yvonne Walsh (Lay)**
Legal Adviser:	**Ms Tope Adeyemi**
Persons present and capacity:	**Miss Shiyao Ding (Affiliate)** **Mrs Min Xu (Interpreter)** **Mr Mazharul Mustafa (Case Presenter)** **Miss Mary Okunowo (Hearings Officer)**
Summary:	**Removal from ACCA student register.**
Costs:	**£7,000.00**

INTRODUCTION

1. The Disciplinary Committee ("the Committee") met to hear allegations against Miss Shiyao Ding (Miss Ding). Miss Ding was present on all days of the hearing but not represented. ACCA was represented by Mr Mazharul Mustafa. The papers before the Committee consisted of a main bundle numbered 1 – 317, an "additionals" bundle numbered 1 – 33, a separate bundle of documents numbered 1 -31 and a service bundle numbered 1 -15.

BACKGROUND

2. Miss Ding became an ACCA affiliate on 16 January 2023 and made an application to become a member on 22 January 2023. In order to apply for membership, Miss Ding was required to obtain at least 36 months' practical experience in a relevant role ('practical experience'). The practical experience involves the completion of 9 performance objectives (PO's). The experience obtained was to be recorded in a Practical Experience Requirement (PER) training record.

3. In 2023 it came to the attention of ACCA's Professional Development Team that the practical experience supervisors registered to 91 ACCA trainees, shared one of three email addresses despite the names of such supervisors being different. ACCA allege that further analysis of the cohort confirmed that most of the trainees were registered with ACCA as resident in China. Although each statement supporting a PO should be a description of a trainee's experience and therefore unique, many of the statements within the cohort of 91 trainees were substantially the same, as a result ACCA concluded that the trainees had copied their PO statements from others. Consequently, all 91 trainees were referred to ACCA's investigation. Miss Ding is one of the trainees.

4. A copy of the PER training record for Miss Ding records she obtained her experience while employed by Firm A in the role of '[PRIVATE]' from [PRIVATE]. Within the PER training record, 37 months of relevant practical experience is claimed relating to the period of her employment at the group.

5. The supervisor details for Miss Ding record that a Person A registered on 22 January 2023 as Miss Ding's 'IFAC qualified line manager'. Miss Ding is said to have requested that they approve all her nine PO's and Person A appeared to do so on the same day. Person A's supervisor details record that they

registered with one of the three common email addresses shared amongst the cohort of 91 students. Further, the registration details provided in respect of Person A were submitted together with attachments of their purported CICPA membership card. The membership card had been uploaded by many of supervisors who share one of three common email addresses and is said not to be Person A's membership number.

6. In respect of Miss Ding's PO statements, the content of 9 of them were considered by ACCA to include identical or significantly similar content to the PO's contained in the PER's of one other of the trainees in the cohort. None of them were the first in time.

7. In March 2024, ACCA wrote to Miss Ding to inform her that ACCA was currently investigating a complaint against her concerning her conduct in relation to her PER. Miss Ding responded on 30 April 2024. She confirmed that she was employed by the firm, for the period referred to in her PER training record and that the person named in her PER training record as her IFAC qualified line manager, Person A, was correct.

8. In response to why her PO statements were the same as other ACCA trainees which predated her statements, Miss Ding apologised for what occurred and stated:

"*Also, regarding plagiarism, I am a complete victim. Because when I first started my internship at the company in* [REDACTED]*, I was still a fourth year college student and served as* [REDACTED] *in college… At this busy time, I entrusted my colleague to help me with the formal qualification application for ACCA. I briefly informed them about my internship company and my superiors, and they helped me with the application. During this process, I did neglect and did not check the application materials in a timely manner, so the information about my internship process in the materials is not true. This colleague did not charge me any fees, but* [they] *should have purchased non-standard services for application materials, so the materials* [they] *made may be suspected of plagiarism."*

9. In a further email to ACCA dated 22 May 2024, Miss Ding accepted fault for what had occurred and stated that the information contained in the PER's was *'not authentic'* and that she did not check them. She went on to add the following:

"*This is my fault, I trust this colleague more, so it was a mistake in my work. I asked* [them] *about how to obtain fake information, and* [they] *said that one of* [their] *friends specializes in ACCA fake information. Because I helped* [them] *with some business matters, when I consulted* [them] *about this issue,* [they] *generously said* [they] *could help me. The whole process was that* [they] *purchased this agency service online, and now the merchant has been directly deleted, and the store has also disappeared.* [They] *did not communicate this news to me, I am completely unaware, but it is also a mistake and attitude issue in my work."*

ALLEGATIONS

10. Miss Ding faces the following allegations:

Shiyao Ding ('Miss Ding'), at all material times an ACCA trainee:

1) On or about 22 January 2023 in relation to her ACCA Practical Experience Training Record caused or permitted a third party

    a) To register Person A as her practical experience supervisor and further,

    b) To approve in Person A's name 37 months of qualifying experience and further,

    c) To approve in Person A's name her nine performance objectives.

2) Whether by herself or through a third party applied for membership to ACCA on or about 22 January 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:

    - Performance Objective 1: Ethics and professionalism
    - Performance Objective 2: Stakeholder relationship management
    - Performance Objective 3: Strategy and innovation
    - Performance Objective 4: Governance, risk and control
    - Performance Objective 5: Leadership and management

- Performance Objective 6: Record and process transactions and events
- Performance Objective 7: Prepare external financial reports
- Performance Objective 8: Analyse and interpret financial reports
- Performance Objective 9: Evaluate investment and financing decisions

3) Miss Ding's conduct in respect of the matters described above was:

a) In relation to Allegation 1 a), dishonest in that Miss Ding knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.

b) In relation to Allegation 1 b), dishonest in that Miss Ding knew her supervisor, Person A, had not approved her qualifying experience.

c) In relation to Allegation 1 c), dishonest in that Miss Ding knew Person A had not approved her nine performance objectives.

d) In relation to Allegation 2, dishonest in that Miss Ding knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.

e) In the alternative, any or all of the conduct referred to in Allegations 1 and 2 above demonstrates a failure to act with Integrity.

4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:

a) Miss Ding failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.

b) Miss Ding paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.

5) By reason of her conduct, Miss Ding 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 AND REASONS

11. The Committee considered with care all the evidence presented, and the submissions made by Miss Ding and Mr Mustafa. It also 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) - Proved

12. This allegation was proved by reason of admission.

Allegation 1 (b) - Proved

13. This allegation was proved by reason of admission.

Allegation 1 (c) - Proved

14. This allegation was proved by reason of admission.

Allegation 2 - Proved

15. This allegation was proved by reason of admission.

Allegation 3 (a) - (d) - Proved

16. This allegation was proved by reason of admission.

Allegations 3 (e) – N/A

17. As allegation 3 (a) – (d) were found proved, the Committee did not go on to consider allegation 3 (e) as this was drafted in the alternative.

Allegation 4 (a) – (b) - N/A

18. As allegations 3(a) – (d) were found proved, the Committee did not go on to consider allegations 4(a) – (b) which were drafted in the alternative.

Allegation 5 - Proved

19. Miss Ding's actions found proved related to ACCA's qualification process. In her written and oral evidence Miss Ding was clear that she was aware that the PO's were an essential part of the application process, conceding that information on the relevant requirements was available on ACCA's website in both English and Mandarin. Miss Ding explained however that the emphasis in [REDACTED] had been on the completion of the exam component of qualification and that it was difficult to find an appropriately qualified supervisor to approve PER applications in [REDACTED].

20. The Committee also noted that Miss Ding confirmed that she knew that none of the PO's submitted in her name were original and that they were entirely fabricated. She also accepted that she understood her supervisor did not possess the relevant qualifications and that she had a used a third party to falsely complete her application. In taking such steps that involved extensive dishonesty and deception, Miss Ding's conduct had the potential to undermine public confidence in the accountancy profession and the ACCA as a qualifying body. Such behaviour fell far short of what was expected in the circumstances and was very serious. The Committee therefore considered Miss Ding's actions to amount to misconduct. It follows that allegation 5 is found proved.

SANCTION AND REASONS

21. In reaching its decision on sanction, the Committee took into account the submissions made by Miss Ding and Mr Mustafa. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind that the purpose of sanctions was not to punish Miss Ding but to protect the public. Furthermore, any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser and considered the sanctions, starting with the least serious sanction first.

22. The Committee turned first to consideration of the aggravating and mitigating features in this case. The Committee was made aware that Miss Ding had not

been subject to any previous disciplinary findings. It formed the view that Miss Ding had demonstrated some insight into her actions and had identified that what she had done was wrong. She had also made early, full admissions. All these factors were considered by the Committee to amount to mitigation.

23. Aggravating features were also identified. The Committee took into account that Miss Ding had acted dishonestly and that her conduct was deliberate, pre-meditated and involved elements of sophistication in that she had sought out a third party to produce fabricated PER's and then adopted them. There was also the potential for her behaviour to damage the reputation of ACCA and to have an adverse impact on her employer. In regard to the latter point, the Committee noted that Miss Ding's employer had not agreed for their name to be included on Miss Ding's PER training record and therefore its inclusion could have been problematic.

24. Set against those mitigating and aggravating factors and taking into account all the circumstances of the case, the Committee did not think it was appropriate, nor in the public interest, to take no further action. Neither did it consider it would be appropriate to order an admonishment in a case where (as here) an affiliate had acted dishonestly and failed to comply with ACCA's procedures.

25. The Committee then considered whether to reprimand Miss Ding. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, and there is sufficient evidence of an individual's understanding and genuine insight into the conduct found proved. The guidance goes on to state that a reprimand may be appropriate where the conduct was not in deliberate disregard of professional obligations and the period of misconduct was stopped as soon as possible. The Committee did not find those factors to be present in the current instance. Miss Ding had only demonstrated some limited insight into why her conduct was wrong and the wrongdoing was only uncovered due to ACCA's investigation. Further, her conduct was not considered to be of a minor nature.

26. The Committee moved on to consider 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 that corrective steps had been taken to address the conduct

and ensure such behaviour was not repeated. The Committee was not provided with evidence to show these criteria to be met and Miss Ding's conduct in totality was considered to be too serious for a severe reprimand.

27. The Committee went on to consider the guidance relating to removal from the affiliate register. Miss Ding had acted dishonestly and while she had demonstrated some insight, the Committee considered that she did not appear to fully comprehend how seriously she departed from the standard expected of a member of ACCA's affiliate register. Overall, her conduct was considered to be fundamentally incompatible with membership and in all the circumstances the Committee considered removal from the affiliate register to be the most appropriate and proportionate sanction.

COSTS AND REASONS

28. ACCA applied for costs in the sum of £10,830.00. The application was supported by a schedule providing a detailed breakdown of the costs incurred by ACCA in connection with the hearing. Miss Ding completed a Statement of Financial Position and stated in oral evidence that she was prepared to pay ACCA's costs.

29. The Committee was satisfied that ACCA was entitled to its costs but took into account that the hearings days had been short, not lasting as long as scheduled. Therefore, in its discretion, the Committee considered £7,000.00 to be a suitable and proportionate amount in the circumstances.

EFFECTIVE DATE OF ORDER

30. In accordance with Regulation 20(1)(a) of the Regulations, the order relating to Miss Ding's removal from the affiliate register will take effect at the expiry of the appeal period. The Committee acknowledged that ACCA sought an immediate order, but it had not been established that there was a need for an immediate order or that it was in the public interest.

Mr Maurice Cohen
Chair
02 July 2025