Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Miss Yiran Shi**
Heard on:	**Wednesday, 25 June 2025**
Location:	**Remotely via Microsoft Teams**
Committee:	**Mr David Tyme (Chair)** **Mr George Wood (Accountant)** **Ms Diane Meikle (Lay)**
Legal Adviser:	**Mr David Marshall**
Persons present and capacity:	**Mr Richard Ive (Case Presenter on behalf of ACCA)** **Miss Nicole Boateng (Hearings Officer)**
Summary:	**Allegations proved. Removed from student register**
Costs:	**£8,500**

1. The Committee heard an allegation of misconduct against Miss Shi. Mr Ive appeared for ACCA. Miss Shi was not present and not represented.

2. The Committee had a Main Bundle of papers containing 59 pages and a Service Bundle containing 20 pages. The Committee also had two video recordings: one lasting 1 hour 59 minutes, and the other lasting one minute.

PROCEEDING IN ABSENCE

3. The Committee was satisfied that Miss Shi had been served with the documents

required by Regulation 10(7) of The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 in accordance with Regulation 22. The required documents were contained in the papers before the Committee. There was evidence that they were sent by email on 27 May 2025 to an email address notified by Miss Shi to ACCA as an address for all correspondence. That was 29 days ago.

4. There had been no contact from Miss Shi since she was notified that her conduct was under investigation on 2 September 2024 [but see footnote]. A number of emails to her from ACCA had apparently been received. Two telephone calls to her in June 2025 were not answered. The Committee concluded that Miss Shi had decided not to engage with the investigation or the subsequent hearing. It concluded that Miss Shi had deliberately chosen not to exercise her right to be present. In any event there was no material before the Committee to justify an adjournment of this hearing.

5. The Committee determined to proceed in Miss Shi's absence.

ALLEGATION(S)/BRIEF BACKGROUND

6. Miss Shi was registered as an ACCA Student on 1 August 2024. On 24 August 2024 she took an ACCA on-demand Financial Accounting (FA) remotely invigilated examination. [Private] The exam was remotely invigilated by a company called ProctorU. The Invigilator (referred to by ProctorU as a 'Proctor') was not present but could view what was on Miss Shi's screen and could communicate directly if required through chat messages or by phoning her. The Invigilator also had video and audio access to the camera on the laptop computer which Ms Shi was using to take the exam. The video/audio from the laptop camera was recorded.

7. After the examination ProctorU reported to ACCA that there was evidence that Miss Shi had been using a 'device', thought to be a mobile phone, during the exam. Miss Shi faced the following allegations:

Schedule of Allegations

Miss Yiran Shi, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During an on-demand Financial Accounting (FA) remotely invigilated exam taken on 24 August 2024 used an unauthorised item, namely a mobile phone during that exam contrary to Exam Regulation 5(a).

2. The conduct referred to in Allegation 1 above was:

    a) Dishonest, in that Miss Shi intended to gain an unfair advantage in her exam attempt for herself and or to assist others in their exam or in the alternative

    b) Such conduct demonstrates a failure to act with integrity

3. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Miss Shi failed to co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA's correspondence dated:

    a. 3 September 2024;
    b. 25 September 2024:
    c. 14 November 2024.

4. By reason of her conduct, Miss Shi is:

    a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:

    b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegations 1 and 3 above.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

8. There was no oral evidence at the hearing. Mr Ive relied on the documentary evidence. This mainly consisted of the video recording of the exam and analysis thereof. The video showed Miss Shi's head and shoulders from before the exam started to when it concluded.

Allegation 1: Facts

9. As is normal for computer-based exams, Miss Shi had a mobile phone available during the exam. This was so the Invigilator could contact her if necessary. However, before such an exam starts the student is required to hold the phone up to the camera and demonstrate that it has been placed out of reach. The video recording in this case showed this being done to the satisfaction of the Invigilator. The exam then started.

10. Miss Shi was wearing spectacles with large lenses. Except when she turned her head, the recording clearly showed the computer screen reflected in her glasses. At about 31 minutes and 20 seconds into the video, after the exam had started, the computer screen can be seen clearly but then a second, smaller, screen appears beneath it. After a moment it appears brightly and what looks very like a finger or thumb can be seen moving over it. Miss Shi is looking down at this time, rather than at the laptop camera. This reflection of a second device recurs throughout the remainder of the video and from time to time it appears to be in use. At these times Miss Shi's posture changes consistently with her using the device. The Committee was satisfied, on the balance of probabilities, that there was a device (probably a mobile phone) on the exam desk, which was switched on and being actively used by Miss Shi. The Committee found Allegation 1 proved.

Allegation 2(a): Dishonesty

11. Miss Shi knew that she was not allowed to use a phone or other device during the exam. This was clearly set out in what she was told and what she read. However, it was put beyond doubt by the fact that she purported to demonstrate

to the examiner that she had put her phone out of reach on the bed. The only plausible reasons why Miss Shi was using a phone covertly during an exam were to help her in the exam or possibly to help others by recording the questions. The Committee found Allegation 2(a) proved. Allegation 2(b) was in the alternative, so the Committee did not have to consider it.

Allegation 3: Failure to Cooperate

12. ACCA notified Miss Shi of the complaint about her conduct in the exam on 3 September 2024, although the letter was dated 2 September. ACCA provided copies of the evidence against her and asked a number of questions for the purposes of the investigation. ACCA required a reply by 16 September. There was no reply. ACCA sent reminders on 25 September and 14 November 2024. The final letter stated that an allegation of failing to cooperate would be made if she did not reply by 28 November 2024. Miss Shi did not reply to any of these letters.

13. The Committee considered that the questions asked by ACCA were appropriate ones to make in connection with the matters to be investigated. It considered that by making no reply at all, Miss Shi had failed to cooperate with the investigation in breach of her duty to do so. The Committee found Allegation 3 proved.

Allegation 4(a): Misconduct

14. The Committee considered that Miss Shi's dishonesty was a very serious matter. It was a preliminary step in a process designed to enable her to become a member without having to demonstrate her skills and competence in a fair exam. Her conduct fell far below the standards expected and would be regarded as deplorable by members and students of ACCA and others. The Committee was satisfied that her actions in this respect amounted to misconduct.

15. The Committee also regarded Miss Shi's failure to cooperate with the investigation as a very serious matter. The Committee was satisfied that Miss Shi's conduct in this respect also amounted to misconduct. Allegation 4(b) was in the alternative, so the Committee did not have to consider it.

SANCTION(S) AND REASONS

16. The Committee considered what sanction, if any, to impose in light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions. It first sought to identify any mitigating and aggravating factors.

17. Both types of misconduct found were extremely serious.

18. Potential mitigation was that Miss Shi had no previous disciplinary findings against her. However, she had only been a registered student for about three weeks before she committed misconduct, so this was not something that materially affected the Committee's decision. The Committee did not identify any particular aggravating feature of this case, beyond the very serious nature of the misconduct.

19. The Committee was quite satisfied that a sanction was required in this case. It considered the available sanctions in order of seriousness.

20. The Committee first considered the sanctions of admonishment and then reprimand but the guidance made it clear that these were not sufficient. For reprimand, the guidance states *'This sanction would usually be applied in situations where the conduct is of a minor nature and there appears to be no continuing risk to the public'*. Exam cheating and failing to cooperate with an investigation cannot be described as a minor matters.

21. The Committee next considered the sanction of severe reprimand. The guidance states that this sanction would usually be applied in situations where the conduct is of a serious nature but 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. None of those elements was present in this case. The Committee went through the list of suggested factors but few, if any, of the factors supporting a severe reprimand were present. A severe reprimand would not be sufficient to mark the seriousness of the misconduct in this case.

22. The Committee considered that Miss Shi's dishonest conduct and failure to cooperate were fundamentally incompatible with remaining as an ACCA student and that the minimum sanction it could impose was removal from the student register.

23. A student who has been removed can normally apply to be re-admitted after one year. The Committee considered whether to extend this period but decided that it was not necessary. Her status as an unqualified student gave her little opportunity to harm the public. If Miss Shi were to apply for readmission her application would be scrutinised by the Admissions and Licensing Committee.

COSTS AND REASONS

24. Mr Ive applied for costs totalling £8,933.50. Mr Ive accepted that the hearing today would take less time than had been estimated so some reduction might be appropriate.

25. The Committee was satisfied that the proceedings had been properly brought, and that ACCA was entitled in principle to its costs. The Committee noted that the costs claimed were high, but it took into account that cases where video recordings have to be examined in detail are very time consuming. It concluded that the time spent, and the sums claimed were reasonable, subject to a reduction for the length of hearing time.

26. Allowing for the reduced hearing time the Committee provisionally assessed the costs at £8,500.

27. Miss Shi had not submitted a statement of financial position. ACCA was unable to provide any information about her means. The Committee was therefore not able to consider a reduction in that figure based on an inability to pay.

EFFECTIVE DATE OF ORDER

28. Mr Ive applied for any order to have immediate effect. However, he was not able to identify any particular circumstance in Miss Shi's case which meant that the Committee should depart from the normal position where a student or member

is found guilty of misconduct and removed from the register. Miss Shi was currently an ACCA student. The Committee did not consider that she could present a significant risk to the public during the period before this order came into effect, or an appeal was decided and lost. The Committee did not consider that it was necessary to order immediate removal. This order will take effect at the normal time.

ORDER

29. The Committee ordered as follows:

(a) Miss Yiran Shi shall be removed from the student register of ACCA.
(b) Miss Yiran Shi shall pay a contribution to ACCA's costs assessed at £8,500.
(c) The existing Interim Order is hereby revoked.

Footnote: after the Committee had reached its findings, Mr Ive informed it that there was an Interim Order in place. He produced a copy of the decision of the Interim Orders Committee. That showed that there had in fact been some communications from Miss Shi. There was an exchange of emails concerning Miss Shi's attendance at the Interim Order hearing which concluded when Miss Shi informed ACCA that she would not attend that hearing. None of this would have affected this Committee's decisions if it had been aware of the emails earlier.

Mr David Tyme
Chair
25 June 2025