



HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED
CERTIFIED ACCOUNTANTS**

REASONS FOR DECISION

In the matter of: Miss Beiwei Chen

Heard on: Wednesday, 21 May 2025

Location: Remotely by Microsoft Teams

Committee: Ms Kathryn Douglas (Chair)
Ms Andrea White (Accountant)
Mr Andrew Skelton (Lay)

Legal Adviser: Miss Juliet Gibbon

**Persons present
and capacity:** Mr James Halliday (Case Presenter on behalf of ACCA)
Miss Mary Okunowo (Hearings Officer)

Outcome: Allegations 1a, 1b, 1c, 2, 3a, 3b, 3c, 3d and 5 (Misconduct) proved.

Sanction: Exclusion from membership of ACCA with immediate effect.

Costs: Order to pay a contribution to ACCA's costs in the sum of £1,000.00.

PRELIMINARY

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss Chen. The hearing was conducted remotely through Microsoft Teams. The Committee had a bundle of papers numbered pages 1-281, a separate bundle, numbered pages 1-45, and an additional bundle, numbered pages 1-39, and a copy of an email from Miss Chen, dated 11 February 2025. It also had a service bundle, numbered pages 1 to 14. The Committee was also provided with a detailed and a simple costs schedule at the sanction stage.
2. Mr Halliday represented ACCA. Miss Chen did not attend the hearing and was not represented.

SERVICE AND PROCEEDING IN ABSENCE

3. The notice of hearing, containing all the requisite information about the hearing, was sent to Miss Chen by email on 22 April 2025 to the email address that Miss Chen had registered to ACCA. ACCA produced a receipt confirming delivery of the email to that address.
4. The Committee was satisfied that the requirements of Regulations 10(1) and 22(1) of the Chartered Certified Accountants’ Complaints and Disciplinary Regulations 2014, as amended (the Regulations’) as to service had been complied with.
5. Having satisfied itself that service had been effected in accordance with the Regulations, the Committee went on to consider whether to proceed in the absence of Miss Chen. It accepted the advice of the Legal Adviser. The Committee bore in mind that whilst it had a discretion to conduct a hearing in the absence of the relevant person, it should exercise that discretion with the utmost care and caution. The Committee paid due regard to the factors set out in the cases of *Hayward & Others [2001] 3 WLR 125* and *R v Jones [2002] UKHL 5* and to the case of *The General Medical Council v Adeogba and Visvardis [2016] EWCA Civ 162*.
6. The Committee noted that there had been email correspondence between Miss Chen and ACCA on the issue of her attendance at the hearing. In an email, dated 13 September 2024,

Miss Chen stated: '*... I really hope to attend the hearing, [REDACTED] ... I would like to apply for an extension to attend the hearing ...*'.

7. In an email sent to ACCA on 01 January 2025 Miss Chen stated: '*... [REDACTED] so it is not convenient for me to attend this hearing. Besides, I have to deal with this matter one after another, [REDACTED]. Therefore, I kindly ask you to help me postpone for a period of time. I will attend the hearing [REDACTED]*'.
8. On 03 January 2025 ACCA responded to Miss Chen's email of 01 January 2025 informing her that it was estimated that the hearing was unlikely to take place until April or May 2025. She was informed that the hearing would take place over Microsoft Teams and if she chose to attend, which she was encouraged to do, ACCA could provide an interpreter at ACCA's expense. It was then stated: '*The longer the hearing is delayed, the longer any outcome is delayed. Many trainees who have been subject to a similar hearing have been removed from ACCA's register for a year as can be seen on ACCA's website, where disciplinary outcomes are shown. While it is a matter for the disciplinary committee to decide if any case is proven and, if so, what sanction to impose, it is in both your interest and ACCA's to list the case sooner rather than later*'. The Committee found it concerning that ACCA appeared to be putting pressure on Miss Chen not to have the hearing postponed, when she had previously asked for a postponement [PRIVATE]. The Committee was also very concerned that ACCA had wrongly given Miss Chen the impression that, although a matter for the Committee, the sanction she was likely to receive would be a 12-month removal from ACCA's register, which may make her infer that she would automatically be reinstated to membership after that period which is not the case.
9. Miss Chen responded to ACCA in an email dated 13 January 2025. She stated: '*... I am currently unable to attend the hearing, and I cannot predict the hearing time for the time being, because [REDACTED]. Therefore, I have filled in the form you sent, but I am really unable to attend the meeting for the time being. I am very sorry*'.
10. In a subsequent email to ACCA dated 11 February 2025, Miss Chen stated: '*... In view of [REDACTED], I cannot attend the hearing. After careful consideration, I have decided not to attend the hearing. You can issue the result to me according to the contents and*

evidence of my previous emails. I agree to get the hearing result without me attending the hearing'.

11. The Committee was concerned that Miss Chen may have changed her mind about attending the hearing as a result of the erroneous content of ACCA's letter of 03 January 2025. The Committee, however, was mindful that there is a public interest in dealing with regulatory matters expeditiously. It noted that Miss Chen had not requested an adjournment after she had received the notice of hearing and, in two emails to ACCA, she had indicated that she consented to the hearing proceeding in her absence. In all the circumstances the Committee was, on balance, of the view that the evidence before it suggested that Miss Chen had chosen not to attend, and an adjournment of today's hearing would not result in Miss Chen's attendance on a future date.
12. The Committee determined that it was in the public interest to proceed in Miss Chen's absence.

ALLEGATIONS

Miss Beiwei Chen (Miss Chen'), at all material times an ACCA trainee:

1. On or about 24 July 2022 in relation to her 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 51 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 26 July 2022 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 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 14: Monitor performance
- Performance Objective 22: Data analysis and decision support

3. Miss Chen's conduct in respect of the matters described above was:-

- a. In relation to Allegation 1a, dishonest in that Miss Chen knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.
- b. In relation to Allegation 1b, dishonest in that Miss Chen knew her supervisor, Person A, had not approved her qualifying experience.
- c. In relation to Allegation 1c, dishonest in that Person A had not approved her nine performance objectives.
- d. In relation to Allegation 2, dishonest in that Miss Chen 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 Chen failed to ensure that her Practical Experience Training Record was approved in all material respects by her practical experience supervisor.

- b. Miss Chen 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 Chen is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

BACKGROUND

13. Miss Chen was admitted as an affiliate of ACCA on 18 July 2022 and was admitted to membership of ACCA on 01 August 2022.
14. Once an ACCA student has completed all their ACCA examinations, they become an ACCA affiliate. Regulation 3(a)(ii) of ACCA's Membership Regulations 2014 provides that an affiliate cannot become a member of ACCA until they have completed 36 months of practical experience in a relevant role, in accordance with ACCA's practical experience requirement ("PER"). A person undertaking practical experience is referred to as an ACCA trainee.
15. ACCA's PER is based on the International Federation of Accountants' ("IFAC") International Education Standard 5, PER. ACCA's PER develops the professional knowledge, values, ethics and behaviours required to become a professionally qualified accountant.
16. ACCA's PER has three components: First, to achieve five "essential" performance objectives ("POs") and any four "technical" POs by gaining the experience required to achieve the necessary elements and to complete a statement for each PO, which is signed off by the trainee's practical experience supervisor ("PES"). Secondly, to complete 36 months' work experience in one or more accounting or finance-related roles, which must be verified by the trainee's PES. Thirdly, to regularly record their PER progress in an online recording tool, "MyExperience", which is accessed via ACCA's online portal "myACCA".
17. Once all nine POs have been approved by the trainee's PES and their minimum of 36 months of practical experience has been signed off by their PES, the trainee is eligible to apply for ACCA membership.

18. A PES has the personal responsibility of approving the trainee's POs if the trainee has met the required standard. A qualified supervisor means a qualified accountant who has worked closely with the trainee and who knows the trainee's work. A qualified accountant means a member of an IFAC member body and/or a body recognised by law in the trainee's country. If a trainee's line manager is not a qualified accountant, they can sign off or approve the trainee's time in their relevant role, but the trainee must nominate a qualified PES to sign off their POs. If a PES is not a trainee's line manager, then the PES should consult with the trainee's line manager to validate their experience.
19. Trainees must enter the PES's details into their MyExperience recording tool and send their PES an invitation to register as their PES. If the PES accepts the invitation, then they are required to record their details using the same recording tool. Trainees cannot submit anything to their PES until the PES is registered with ACCA.
20. POs are designed to set the minimum standard of work that a trainee is expected to achieve and the level of competence they will need to demonstrate to their qualified PES. They set out the kind of work activities a trainee may carry out and highlight the values and attitudes ACCA trainees are expected to possess and to demonstrate as a trainee accountant.
21. Each PO is comprised of three parts. First, a summary of what the PO relates to. Secondly, five elements outlining the tasks and behaviours that a trainee must demonstrate to be able to achieve the objective. Thirdly, a 200 to 500-word concise personal statement in which the trainee must summarise how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainees' statements should be unique to their own work experience.
22. ACCA's Customer Services Team in China invites all their ACCA affiliates to regular webinars provided by ACCA staff who can advise on the PER process. ACCA affiliates are also provided with a list of webinars relating to ACCA's membership application process. Affiliates in China are also invited to join the ACCA WeChat of their regional service group. Articles in relation to the membership process are uploaded to the WeChat platform. These include '*How to become an ACCA Member Series 1 / Practical Experience Requirement (PER) Quick Guide*', dated 15 January 2020. The article refers to a mentor, which is the same as a supervisor. Under the heading '*Find a Mentor*' it is stated:

'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 ...'

23. Under the heading '*Determine performance goals*' it is stated:

'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 ...'*

24. During 2023 it came to the attention of ACCA's Professional Development Team that the PESs registered to 91 ACCA trainees shared one of three email addresses despite the names of the PES for each trainee being different. This was of concern to ACCA as it would not expect a PES to share an email address with any other supervisor or any other person.

25. Further analysis of the cohort of 91 trainees confirmed the following:

- a. Most of the trainees were registered with ACCA as being resident in China.
- b. Although each statement supporting a PO should be a description of the trainee's experience, and therefore unique, many of the PO statements within the cohort of 91 trainees were identical or significantly similar. ACCA, therefore, concluded that the PO statements of the 91 trainees had been copied from other trainees.
- c. Of the 91 trainees, the earliest date a PES with one of these three email addresses is recorded as approving a trainee's PER Training record was August 2021 and the latest date was March 2023.

26. All PESs have to be registered with ACCA. During the period August 2021 and March 2023 when the PESs approved the POs for the 91 trainees most of them claimed to be IFAC qualified line managers for the trainees and the majority recorded that they were members of the Chinese Institute of Certified Public Accountants (“CICPA”), an IFAC body, and provided their membership number. The majority of the PESs also uploaded a CICPA membership registration card but the membership number on the card did not match those provided by the PESs. Furthermore, the name recorded on the CICPA membership registration card and the photograph were pixelated and, therefore, unidentifiable.
27. The 91 trainees, which included Miss Chen, were referred to ACCA’s Investigation Team for investigation.
28. Miss Chen’s PER training record records that she was employed by Firm A from 02 April 2018 to 10 July 2022. Miss Chen claimed 51 months of relevant practical experience in relation to this period of employment. It is recorded on the PER training record that Miss Chen’s supervisor at Firm A was Person A who purportedly registered on 24 July 2022 as Miss Chen’s IFAC qualified line manager. The supervisor registration details record that Person A was registered with one of the three common email addresses shared amongst the PESs of the cohort of 91 trainees. The CICPA membership number is recorded as: [PRIVATE]. On the copy of the card attached, however, the name has been pixelated, and the membership number is different, being [PRIVATE]. This CICPA membership card has been uploaded by many supervisors of the 91 trainees who all share one of the three common email addresses.
29. As Miss Chen’s apparent IFAC qualified line manager, Person A would have been authorised to approve both her qualifying experience and all her POs. It is recorded in Miss Chen’s PER training record that she requested Person A to approve her qualifying experience of 51 months on 24 July 2022 and the record shows that Person A did so on the same day. Miss Chen also requested Person A to approve all nine of her POs on 24 July 2022 and the record shows that they were all approved by Person A on the same day.
30. ACCA carried out an analysis comparing the POs of each of the cohort of 91 trainees. In relation to Miss Chen, the analysis revealed that one of her nine PO statements, PO5, was

the first in time. The other eight, however, were either identical or significantly similar to PO statements previously submitted by other ACCA trainees in the cohort.

31. In particular, Miss Chen's PO1 statement was identical or significantly similar to those of five other trainees; her PO2 statement was identical or significantly similar to that of one other trainee; her PO3 statement was identical or significantly similar to that of one other trainee; her PO4 statement was identical or significantly similar to that of one other trainee; her PO7 statement was identical or significantly similar to those of five other trainees; her PO9 statement was identical or significantly similar to those of five other trainees; her PO14 statement was identical or significantly similar to that of one other trainee and her PO22 statement was identical or significantly similar to that of one other trainee.
32. ACCA wrote to Miss Chen on 05 April 2024 setting out the complaint and attaching the relevant documents. Miss Chen was asked to respond to the questions asked of her by 19 April 2024. Miss Chen responded by email on 18 April 2024. She stated that she remained employed by Firm A and provided evidence that she had been employed by the firm since April 2018. Miss Chen also attached screenshots of emails from Person A.
33. Miss Chen also stated the following:

'3. Person A is my line manager, and I often communicate with [them] by email or in face-to-face meetings. My work is reported to Person A, so [they] can fully supervise my work contents. In the attachment, I have taken a screenshot of some of the emails I contacted with [them], please check.

4. First of all, I didn't know that my manager Person A need to be registered as my supervisor long in advance. [They] can supervise my work every day, because [they are] my direct reporting manager. I thought I could ask [them] to register as my supervisor only after I had completed all the exams and needed [them] to sign for me. And [REDACTED] people do a lot of things as this logic. I go to [them] when I need assistance, rather than a few years in advance telling [them] that I want to apply for ACCA membership in a few years, so I will need [them] to register. This behavior seems very strange to the [REDACTED].

5. *In the attachment, I have provided a screenshot of my email with Person A, as well as the proof of working relationship.*

6. *As you mentioned in your email, my PO content is similar to others' content. The reason is that I didn't write the PO myself. When I finished all the subjects, my company happened to have a very important project to do, so I entrusted the writing of the PO to an intermediary service agency, which is a [REDACTED] merchant. Because my work experience is real and meets the requirements of the British audit, I have communicated all the situation and entrusted this intermediary to help me complete the PO writing. However, without my consent, this intermediary agency tampered with my PO content without permission, and the content had nothing to do with my work experience. I am very sorry for this result.*

7. *As for the job description recorded in PER, I cannot accept it because I did not write it and the content does not match my real experience. My real job position, working hours and work content all comply with ACCA regulations. Person A is also my leader and there is no problem in supervising my work'.*

34. ACCA wrote to Miss Chen again by email on 28 May 2024 asking her further questions. She responded on 06 June 2024 stating that Person A was not a member of IFAC. In the email Miss Chen provided details of the agency's name and a link to a website. She gave the name of the intermediary as Person B, and she stated that the intermediary agency had '*tampered with the information and the contents of my purchase without my permission*'. She also stated that Person A had not approved her work experience or her POs and that '*it was the intermediary who tampered with my procurement requirements*'.

35. Miss Chen was again written to by ACCA following the decision of the Assessor to refer the disciplinary allegations to a hearing before ACCA's Disciplinary Committee. The letter attached the Assessor's Decision and a Case Management Form ("CMF") and a statement of financial position for Miss Chen to complete and return to ACCA by 27 September 2024.

36. Miss Chen responded to ACCA by email on 31 July 2024 in which she stated:

'... I read your letter carefully and the signatories for 91 people signed work experience. This is horrifying and I had no knowledge of it. Please forgive me for my recklessness. I

mistakenly entrusted the agency to handle the procedures. I did not expect that they would tamper with my work content and time, for which I feel very sorry. As for the facts stated in the report, I confirm that they are correct in the report, but please kindly understand the special situation of ACCA students. I was tampered with by the intermediary without my knowledge and carried out the wrong signing procedure. I feel very sorry for this, and I believe there are many students in the same situation as me. Please give me another chance. I will abide by the principles of honesty, credit and confidentiality and complete the membership application procedure by myself. Strive to expand ACCA's influence in [REDACTED]. Sorry again, hope to receive good news'.

37. In her completed CMF dated 13 January 2025, Miss Chen denied Allegations 1a, 1b and 1c she stated: *'As communicated in the previous email, I did not know that the intermediary agency altered the content of my work experience, nor did I know that they signed my work experience in the name of [REDACTED]. The materials I sent to the agency at that time were my own real work experience, so I cannot accept your allegations. I was lied to'.* Miss Chen admitted Allegation 2. She denied Allegations 3a, 3b, 3c, 3d and 3e, stating: *'I was not aware of this. I was deceived by the intermediary. I did not know that the intermediary changed my information. If this is my own dishonest behavior, then how can I write PO the same as other people, it doesn't make sense, I don't know how other people write PO, right? Obviously this is not true, I did not know about this, the intermediary obtained my information, maliciously tampered with my information and the signatory information'.* Miss Chen admitted Allegations 4a and 4b. She stated: *'I admit that I was reckless, I should not trust others, and I sent my information to a third party recklessly, which was not rigorous'.*

SUBMISSIONS

38. Mr Halliday took the Committee through the background of the case and ACCA's PER and membership requirements. He referred the Committee to the witness statement made by Person C, a Senior Administrator in ACCA's Member Support Team, in relation to ACCA's membership application process. Mr Halliday also referred the Committee to the two witness statements made by Person D, Manager of ACCA's Professional Development Team.
39. Mr Halliday referred the Committee to Miss Chen's various email responses to the allegations. In particular, that Miss Chen had admitted that she had not written the nine PO

statements herself but had '*entrusted the writing of the PO to an intermediary service agency*' and that she had '*communicated all the situation and entrusted this intermediary to help [her] complete the PO writing. However, without [her] consent, this intermediary agency tampered with [her] PO content without permission, and the content had nothing to do with [her] work experience*'. He submitted that there was a contradiction in Miss Chen 's account because if she had asked a third party to write the PO statements for her then her PO content could not have been tampered with without her permission.

40. Mr Halliday submitted that Miss Chen would have seen the completed PER training record and that the Committee could infer that she would have known that it did not contain her own work experience, and that false PO statements had been completed by the third party.
41. Mr Halliday further submitted that Miss Chen would have known that Person A could not approve her PO statements as Person A not IFAC qualified. He referred the Committee to the fact that all nine of the PO statements were identical or significantly similar to those of other trainees and submitted that Miss Chen must have known that the PO statements had been copied from other trainees and were not statements relating to her own experience when they were submitted to ACCA. He further submitted that Miss Chen had at the very least, allowed false information to be submitted to ACCA on her PER training record. She had then used this false information to apply for membership of ACCA. Mr Halliday described this as a deliberate act on the part of Miss Chen to subvert the membership process. He informed the Committee that ACCA relies on a trainee's PES to make the necessary checks and balances to ensure that the trainee meets the relevant requirements for membership of ACCA.
42. Mr Halliday invited the Committee to find that Miss Chen had allowed Person A to be registered as her PES knowing that they were not IFAC qualified and was unable to approve her nine POs. He invited the Committee to find that Miss Chen had not achieved the nine POs because she had not been supervised by Person A either at all or, at the very least, in accordance with ACCA's PER.
43. Mr Halliday further submitted that the evidence, including Miss Chen's own admissions, demonstrated that she had been complicit with the third party in submitting a false PER training record. Mr Halliday invited the Committee to find that Miss Chen's conduct had been

dishonest with reference to the test for dishonesty set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67* (“*Ivey*”). He submitted that Miss Chen had deceived her regulator by her premeditated dishonest conduct and that she would have known that she was acting dishonestly in doing so. Mr Halliday further submitted that such conduct would clearly be regarded as dishonest by the standards of ordinary decent people.

44. In respect of misconduct, Mr Halliday submitted that Miss Chen’s dishonest conduct in being complicit in Person A being falsely registered as her PES and approving her work experience and nine false PO statements fell far short of the standards expected of an ACCA student and had the potential to undermine public confidence in ACCA’s membership qualification process. He submitted that Miss Chen’s dishonest conduct had brought discredit to her, ACCA and the accountancy profession.
45. Mr Halliday submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Miss Chen’s dishonest conduct.

DECISION ON FACTS

46. The Committee considered all of the documentary evidence presented to it. It accepted the content of the three witness statements and noted that this evidence was not challenged by Miss Chen in her completed CMF. The panel also considered the submissions made by Mr Halliday. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove each of the disputed allegations made against Miss Chen and that the standard of proof to be applied was the balance of probabilities.

Allegations 1a, 1b and 1c - proved

47. The Committee found Allegations 1a, 1b and 1c proved on the balance of probabilities. The Committee was satisfied on the basis of Miss Chen’s PER training record, and from the content of her correspondence with ACCA, that she had caused or permitted a third party to register Person A as her PES; to approve in Person A’s name 51 months of qualifying experience and to approve in Person A’s name her nine POs. In particular, it noted Miss Chen’s admission that she had used an intermediary service agency to complete her PO statements for her. It was satisfied that she must have given Person A’s name to the third

party knowing that Person A was not IFAC qualified and, therefore, not able to approve her POs. It also noted that the email address given was one of the three email addresses used by the PESs for each of the 91 trainees and that the CICPA membership number on the card attached to Person A's registration details was not the same as the membership number given for them. The Committee also took into account that the work experience and the nine POs were all submitted and approved on the same day which is highly unusual and not in accordance with ACCA's PER guidance. The Committee also considered that Miss Chen would have had access to her PER training record through the online portal and would have known that the information contained therein, particularly the PO statements, was not correct.

Allegation 2 – proved

48. The Committee found Allegation 2 proved on the balance of probabilities. It considered, in particular, Miss Chen's PER training record and the significant similarities between the PO statements of Miss Chen and those of other trainees in the cohort. It also took into account Miss Chen's admissions in her email correspondence with ACCA and in her completed CMF that she had not written the nine PO statements herself but had 'entrusted' an intermediary service agency to write them for her. Despite Miss Chen's PO5 being first in time, the Committee was satisfied that Miss Chen had applied for membership of ACCA herself or through a third party and in doing so had falsely purported to confirm in relation to her ACCA PER training record that she had achieved all nine POs when she had not.

Allegations 3a, 3b, 3c and 3d - proved

49. The Committee next considered whether the conduct found proved in relation to Allegations 1a, 1b, 1c and the conduct admitted and found proved in relation to Allegation 2, was dishonest, applying the test set out by the Supreme Court in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67*. The Committee took into account the information provided by Miss Chen in relation to why the nine PO statements submitted were the same or significantly similar to those of other trainees in the cohort of 91 trainees. The Committee, however, rejected Miss Chen's explanation that the intermediary had tampered with the PO statements she had provided without her knowledge. The Committee

was satisfied on the balance of probabilities that Miss Chen had asked the third party to write her PO statements.

50. The Committee was satisfied, on the balance of probabilities, that Miss Chen was aware that she had not achieved the POs 1, 2, 3, 4, 5, 7, 9, 14 and 22, as described in the corresponding PO statements and she had been complicit in the nine false PO statements being submitted to ACCA. The Committee considered that the only reason for Miss Chen to act in this way was for her to be able to apply for membership of ACCA in the knowledge that she had not completed the requisite PER. The Committee determined that such conduct would be considered dishonest in accordance with the test for dishonesty as set out in the case of *Ivey*. The Committee therefore found Allegations 3a, 3b, 3c and 3d proved.
51. The Committee noted that in her completed CMF Miss Chen denied Allegations 3a, 3b, 3c and 3d that she acted dishonestly. She had also denied Allegation 3e, that she failed to act with integrity. It noted that Miss Chen did admit Allegations 4a and 4b, that her conduct had been reckless. Having found Allegations 3a, 3b, 3c and 3d proved, however, the Committee did not go on to consider Allegation 3e or Allegations 4a and 4b, which were pleaded in the alternative.

Allegation 5 - Misconduct Found

52. Having found Allegations 1a, 1b, 1c, 2, 3a, 3b, 3c and 3d proved, the Committee then considered whether the facts found proved amounted to misconduct.
53. In the Committee's view, Miss Chen's premeditated dishonest conduct demonstrated a clear disregard for ACCA's PER process. It also considered that such dishonest conduct had the potential to undermine the integrity of ACCA's membership process and the good standing of ACCA as a regulator. In the Committee's view, there was a risk of harm to the public because Miss Chen had been able to become a member of ACCA when she was not properly qualified to do so.
54. In the Committee's determination, Miss Chen's dishonest conduct undermined the integrity of ACCA's PER and membership processes and had brought discredit to her, the Association and the accountancy profession.

55. Accordingly, the Committee found that Miss Chen's conduct fell far below the standards expected of a member of ACCA and amounted to misconduct.

SUBMISSIONS ON SANCTION AND COSTS

56. Mr Halliday informed the Committee that Miss Chen had no previous findings recorded against her, for which she should receive credit. Mr Halliday submitted, however, that dishonesty lies at the top of the spectrum of misconduct. He further submitted that Miss Chen's dishonesty involved an element of premeditation and planning and that the dishonest conduct was solely for her own gain.
57. Mr Halliday referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions' and, in particular, section E2 which provides guidance on dishonesty cases.
58. In respect of costs, Mr Halliday referred the Committee to the two costs schedules. He submitted that the costs claimed by ACCA of £6,847.50 had been reasonably incurred but that there should be some adjustment as the hearing had taken less than the time allowed for in the schedules. He also referred the Committee to Miss Chen's statement of financial position.

SANCTION AND REASONS

59. In reaching its decision on sanction, the Committee considered the submissions made by Mr Halliday. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of a sanction was not to punish Miss Chen, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction it imposed must be proportionate.
60. The Committee accepted the advice of the Legal Adviser.
61. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features of the case.

62. The Committee considered that the following were mitigating features in the case:
- a. Miss Chen had no previous disciplinary findings recorded against her.
 - b. Miss Chen had admitted that she had engaged an intermediary service agency to write her PO statements and that the POs submitted to ACCA did not reflect her own work experience. Miss Chen had also provided details of the intermediary. She had also informed ACCA that Person A was not IFAC qualified.
 - c. Miss Chen had fully cooperated with ACCA during the investigation.
 - d. Miss Chen had apologised for her conduct in engaging a third party to write her POs.
63. The Committee considered that Miss Chen's misconduct involved the following aggravating features:
- a. This was premeditated dishonest conduct that involved a degree of planning and collusion with a third party for personal gain.
 - b. There was only limited insight on the part of Miss Chen.
 - c. Miss Chen's dishonest conduct had the potential to undermine the integrity of, and public confidence in, ACCA's PER and membership processes.
 - d. Miss Chen's dishonest conduct had the potential to place members of the public at risk of harm as she falsely achieved membership of ACCA when she was not properly qualified to act as a professional accountant.
64. The Committee went on to consider what, if any, was the appropriate and proportionate sanction to impose in this case. It did not think it appropriate, or in the public interest, to take no further action or to order an admonishment in a case where a member of ACCA had deliberately disregarded ACCA's PER and membership requirements and had acted dishonestly.

65. The Committee then considered whether to reprimand Miss Chen. 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 misconduct found proved. The Committee did not consider that Miss Chen's misconduct was of a minor nature and there was insufficient evidence of insight into her dishonest behaviour or the impact thereof on the reputation of the profession and ACCA, as the regulator. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's guidance indicates that misleading ACCA is considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.
66. 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 guidance suggests that this sanction may be appropriate where most of the following factors are present:
- a. The misconduct was not intentional and no longer continuing.
 - b. Evidence that the conduct would not have caused direct or indirect harm.
 - c. Insight into failings.
 - a. Genuine expression of regret/apologies.
 - b. Previous good record.
 - c. No repetition of failure/conduct since the matters alleged.
 - d. Rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur.
 - e. Relevant and appropriate references.
 - f. Co-operation during the investigation stage.
67. The Committee considered that apart from Miss Chen's previous good record and her limited insight none of the other factors were present. It noted that there had been no repetition of the conduct, but Miss Chen would not be able to apply for membership again

whilst the proceedings were ongoing. Accordingly, the Committee considered that a severe reprimand would not adequately reflect the seriousness of Miss Chen's dishonest misconduct.

68. The Committee noted that ACCA provides specific guidance on the approach to be taken in cases of dishonesty, which is regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, 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 exclusion. 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 professional accountant to do the right thing in difficult circumstances. It is '*a cornerstone of the public value which an accountant brings*'.
69. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Chen's case that warranted anything other than exclusion from membership of ACCA. 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 to exclude Miss Chen from membership of ACCA.
70. Miss Chen had been complicit with a third party in registering Person A as her PES and purporting that Person A had approved her work experience when they had not. Further it was purported that Person A had approved her nine POs, when they had not. She had also falsely confirmed that the nine POs had been written by her when they had been copied from other trainees' PO statements and that they had been approved by Person A, which was false as they were not IFAC qualified to do so. In the Committee's determination, Miss Chen's dishonest conduct was fundamentally incompatible with her being a member of ACCA. In the Committee's view the PER is a very important part of becoming a properly qualified member of ACCA, and the requirements of the PER must be strictly adhered to by those aspiring to become members of ACCA.

71. The Committee was mindful that the sanction of exclusion was the most serious sanction that could be imposed. The Committee took into account the guidance that this sanction was likely to be appropriate when the behaviour of the member was fundamentally incompatible with them being a member of ACCA. The Committee was satisfied that Miss Chen's dishonest conduct had reached that high threshold.
72. The Committee also considered that a failure to exclude a member who had falsely gained membership of ACCA in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. The public needs to know that it can rely on the integrity, ability and professionalism of those who are members of ACCA.
73. The Committee therefore ordered that Miss Chen be excluded from membership of ACCA. It directed that it was in the interests of the public for this to have immediate effect to reduce the risk to the public.
74. The Committee did not deem it necessary to impose a specified period before which Miss Chen is able to make an application for readmission to be considered by ACCA.

DECISION ON COSTS AND REASONS

75. The Committee was provided with two schedules of costs. ACCA applied for costs in the sum of £6,847.50 in respect of the investigation against Miss Chen and the hearing. Mr Halliday referred the Committee to Miss Chen's completed statement of financial position. He also submitted that there should be a reduction because the hearing had concluded earlier than estimated in the two costs schedules.
76. The Committee was satisfied that the costs sought by ACCA were appropriate and had been reasonably incurred. It determined, however, that the costs claimed should be reduced to reflect the fact that the hearing had taken less time than accounted for in the schedules of costs. The Committee took into consideration Miss Chen's [PRIVATE] means, as set-out in her completed statement of financial position. It also took into account her personal circumstances.

77. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Chen to pay a contribution to ACCA's costs in the sum of £1,000.00.

ORDER

- i. Miss Beiwei Chen shall be excluded from membership of ACCA with immediate effect.
- ii. Miss Beiwei Chen shall pay ACCA's costs in the sum of £1,000.00.

Kathryn Douglas
Chair
21 May 2025