

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Qingyang Li

Heard on: Wednesday, 21 May 2025

Location: Remotely via Microsoft Teams

Committee: HH Suzan Matthews KC (Chair)
Mr George Wood (Accountant)
Mr Roger Woods (Lay)

Legal Adviser: Ms Helen Gower

Persons present

and capacity: Mr Ryan Ross (Case Presenter on behalf of ACCA)
Ms Nicole Boateng (Hearings Officer)

Summary Allegations proved 1, 2(a), 4, and 5(a)
Exclusion from membership with immediate effect

Costs: Miss Li to pay ACCA's costs of £6,000

INTRODUCTION

1. The Disciplinary Committee ("the Committee") convened to consider allegations against Miss Qingyang Li ('Miss Li'). Miss Li was not present and was not represented. ACCA was represented by Mr Ross. The papers before the Committee consisted of a Main Bundle numbered 1-241, an Additional Bundle numbered 1-44, a Separate Bundle numbered 1-71, a Service Bundle numbered 1-21, and a two-page Memorandum and Agenda.

PRELIMINARY MATTERS

SERVICE OF PAPERS

2. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations 2014 ('the Regulations'). The Committee took into account the submissions made by Mr Ross on behalf of ACCA and it also took into account the advice of the Legal Adviser.
3. The Service Bundle included the Notice of Hearing dated 22 April 2025 thereby confirming compliance with the 28-day notice requirement, which had been sent to Miss Li's email address as it appears on the ACCA register. The Notice included correct details about the time, date, and remote venue of the hearing, it also notified Miss Li of the option to attend the hearing by telephone or video-link, and to be represented if she wished. Additionally, the Notice provided details about applying for an adjournment and the Committee's power to proceed in her absence if considered appropriate. A delivery receipt dated 22 April 2025, confirming delivery of the Notice, was also provided.
4. The Committee also had sight of two telephone attendance notes dated 13 May and 19 May 2025 which recorded attempts made by the Hearings Officer to call Miss Li. On each occasion the call did not ring and there was no opportunity to leave a message. The Service Bundle also included e-mails from the Hearings Officer dated 13 May and 19 May 2025 in which Miss Li was invited to confirm whether she would be attending the hearing. A hearings link was sent to Miss Li on 20 May 2025 to enable her to attend the hearing if she chose to do so.
5. The Committee, having considered the relevant documents, was satisfied that Notice had been served in compliance with the Regulations.

PROCEEDING IN ABSENCE

6. Having concluded that proper notice had been served in accordance with the Regulations, the Committee went on to consider whether to exercise its discretion to proceed in the absence of Miss Li. On 16 December 2024 Miss Li

partially completed a Case Management Form, but did not confirm whether she intended to attend the hearing.

7. The Committee noted that Miss Li's engagement with ACCA has been selective and limited, and that she has not engaged since December 2024. The Committee was of the view that Miss Li had voluntarily absented herself and that her attendance was unlikely to be secured by an adjournment. The Committee carefully balanced Miss Li's interests against the wider public interest and concluded that it was in the interests of justice that the matter proceed expeditiously notwithstanding the absence of Miss Li.

ALLEGATIONS

Qingyang Li ('Miss Li'), at all material times an ACCA trainee,

1. Whether by herself or through a third party applied for membership to ACCA on or about 27 October 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objectives:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - 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 9: Evaluate investment and financing decisions
 - Performance Objective 13: Plan and control performance
2. Miss Li's conduct in respect of the matters described in Allegation 1 above was:-
 - a) Dishonest, in that Miss Li knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above as

described in the corresponding performance objective statements or at all.

- b) 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 to Allegations 2a) and 2b) above, such conduct was reckless in that Miss Li paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 accurately set out how each objective had been met.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulations 3(1) in that she failed to respond fully to any or all of ACCA's correspondence dated,
- a) 15 April 2024
 - b) 30 April 2024
 - c) 18 June 2024
 - d) 17 July 2024
5. By reason of her conduct, Miss Li is:
- a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BRIEF BACKGROUND

8. Miss Li was admitted as an affiliate member of ACCA on 18 July 2022. She was admitted as a full member on 3 November 2022 following an application for membership submitted on or about 27 October 2022.

9. Part of the requirement of becoming an ACCA member, in addition to passing the relevant exams, is the completion of practical experience. ACCA's practical experience requirement ('PER') is a key component of the ACCA qualification.
10. ACCA's PER is designed to develop the skills needed to become a professionally qualified accountant. There are two components to the PER:
 - Completion of nine performance objectives ('POs'). Each PO includes a statement of 200 to 500 words, in which the trainee explains how they have achieved the objective. They should, therefore, be unique to that trainee. The PO must be signed off by a Practical Experience Supervisor ('PES'), who must be a qualified Accountant recognised by law in the relevant country and/or a member of an International Federation of Accountants (IFAC) body. They must have knowledge of the trainee's work in order to act as a PES. The PES is typically the trainee's line manager, though if their Line Manager is not suitably qualified, they can nominate an external supervisor provided the external supervisor has sufficient connection with the trainee's place of work.
 - Completion of 36 months practical experience in accounting or finance related roles, verified by a PES. The period of practical experience may be verified by a non-IFAC qualified Line Manager.
11. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded in their PER Training Record. The Training Record is completed using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal.
12. In support of her application for membership, Miss Li submitted a PER Training Record to ACCA on or around 27 October 2022. This record stated that Miss Li obtained her experience of 36 months between 17 May 2019 to 20 May 2022 in the role of 'Sales Supervisor (Business Manager)' employed by Company B. The Supervisor details for Miss Li appear to confirm that Person A registered on 20 October 2022 as her 'IFAC qualified Line Manager'. Following a request from Miss Li, Person A appeared to approve Miss Li's time/experience and all her POs on 21 October 2022.

13. Miss Li's application for membership was granted on 3 November 2022.
14. During 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. It would not be expected for a Supervisor to share an email address with any other Supervisor or person.
15. Further analysis of this cohort of 91 trainees revealed the following:
 - Most of these 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 such statements within this cohort of 91 trainees were the same.
 - Of these 91 trainees, the earliest date a Supervisor with one of these three emails addresses is recorded as approving a trainee's PER training record was August 2021 with the latest date being March 2023.
16. A review was carried out by ACCA's Professional Development Team. It noted that Person A registered with one of the three common email addresses shared amongst this cohort of 91 cases.
17. The analysis of Miss Li's POs showed that one of her PO statements was first in time (PO3) and eight of her PO statements were identical or significantly similar to the PO statements contained in the PER's of other ACCA trainees in the cohort.
18. The matter was referred to ACCA's Investigations Team. A member of that team sent an email to Miss Li's registered email address on 15 April 2024. Attached to the email was a letter which set out the complaint and requested that Miss Li respond to a number of questions by 29 April 2024.

19. Miss Li did not respond by the deadline and a further reminder email was sent on 30 April 2024. Miss Li responded on 13 May 2024 stating as follows:

“Dear officer,

Hope you have a nice day”

Regarding the questions in the letter, I left the former company [Company B], long time ago and the communication is on a company-basis way. We communicated through the internal application and account. After I left the company, I do not have any authority to access my former communication or records. I did not officially choose any supervise as the first place as when I started to work, I did not pass all the ACCA exam. But I made the EPR preparation I have the paper labour contract with [Company B], but I do not remember where I put. I used to have the pictures of my wage which I take from my internal website, but I have deleted these to save my iPhone memory. Along with My fast-changing life, I do not have much energy to look for so many past evidence which I did not notice to keep then. Is there any other way to approve my PER or could I just remake My PER. Or could we co-work another way to resolve this issue? I have attached some few pictures I found shot when I worked in [Company B]. Looking forward to your reply.” [sic]

20. ACCA’s Investigating Officer replied to Miss Li in an email dated 18 June reminding her that she was under a duty to fully co-operate with the investigation and that this meant answering each question contained in the letter. Miss Li was asked to answer each question and to do so by 2 July 2024. The email also included further questions for Miss Li’s response.
21. ACCA did not receive a response from Miss Li, and a final email was sent to her on 17 July 2024. Miss Li was again reminded of her duty to co-operate by responding to the questions.
22. On 16 December 2024 Miss Li partly completed a Case Management Form. She did not indicate whether she admitted the allegations. She provided the following written statement:

“Thank you for giving me the opportunity to explain my actions and express my deep respect for ACCA’s professional values, as well as my sincere regret for what has happened.

In August 2022, I attended an ACCA Affiliate meeting where we were asked why we had not yet applied for membership. I explained that I had previously worked in a non-accounting firm and believed I was not eligible to apply. The regional representative clarified that the performance objectives (Pos) could be completed in any professional setting and did not need to be tied to an accounting firm. This gave me the impression that as long as my work experience was accurately reflected, I would meet the requirements. Unfortunately, this misunderstanding led me to overlook the implications of seeking third-party assistance to complete my Pos.

I submitted documentation such as my employment contract, performance evaluations, photos from company events to support and prove my true work experience. The social security records could also be found on official website. These materials truthfully represent the responsibilities I carried out during my employment after graduating from undergraduate university. However, while pursuing my master’s degree, a fellow student whose name is [Person B] with an ACCA background suggested that I could use third party assistance to help articulate my experiences in line with the PO requirements. I genuinely thought this assistance was only to help organize and present my work more effectively, and I failed to recognize that this was against ACCA’s regulations.

If I had known that these statements had to be written entirely independently, I would never have taken this approach. My oversight stemmed from carelessness and a lack of thorough understanding of the membership requirements-not from any intention to deceive or violate ACCA’s rules.

Reflecting on my actions, I am deeply regretful. I understand now that ACCA holds integrity and professionalism as its core values, and I share these values wholeheartedly. This incident has been a painful but valuable lesson for me, and it has reinforced my commitment to upholding the highest ethical standards in my career.

To make amends, I am willing to independently rewrite all my Pos to ensure they fully meet ACCA's requirements. I am also committed to gaining a deeper understanding of ACCA's standards and regulations to ensure that such a mistake never happens again.

I humbly request the Committee to consider my genuine remorse and the steps I am willing to take to correct my actions. I value the opportunity to be part of ACCA and have dedicated significant time and effort to pass its exams and meet its rigorous standards. This experience has taught me the importance of diligence and self-accountability in a way I will never forget.

Thank you for your understanding and for allowing me to present my case. I am ready to provide any additional information or clarification if needed and will fully cooperate with the investigation."

DECISION ON FACTS AND REASONS

23. The Committee considered the documents before it, the submissions of Mr Ross on behalf of ACCA and the advice of the Legal Adviser. The Committee bore in mind that the burden of proving an allegation rests on ACCA and the standard to be applied is proof on the balance of probabilities.

Allegation 1

24. The Committee found Allegation 1 proved by the documentary evidence together with the witness statements of Karen Watson and Linda Calder.
25. Miss Chang's PER training record included statements in respect of POs 1, 2, 4, 5, 6, 7, 9, and 13. Miss Chang's PO statements have been compared to those of the other trainees within the cohort. PO3 was first in time, but the remaining PO statements were not first in time and their content was strikingly similar to the wording of the PO statements of other individuals within the cohort of 91 trainees. Each trainee's practical experience should be unique to them and the possibility of recording exactly or nearly exactly the same as another trainee is not plausible.

26. In her Case Management Form Miss Li stated that a third party assisted her with her application for membership and the Committee concluded that the PO statements had been copied from those of other trainees, either by Miss Li or by a third party acting on her behalf.

Allegation 2

27. The Committee noted Miss Li's statements in the Case Management Form that she did not understand ACCA's membership requirements, and she did not intend to violate ACCA's rules.
28. The Committee considered the allegation of dishonesty in light of the test set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
29. The Committee noted that on her own account Miss Li made a decision to seek assistance from a third party rather than seeking guidance or assistance from ACCA.
30. The Committee did not accept that it was credible that Miss Li had no knowledge or understanding of ACCA's requirements or process. These requirements are widely published, and relevant webinars are available in Mandarin. Detailed guidance on completion of performance objectives and the process was also provided within the MyACCA portal, as explained in ACCA's witness statements, which were unchallenged.
31. The Committee carefully considered Miss Li's statement dated 16 December 2024 and was of the view that her account lacked coherence and credibility. The information Miss Li stated that she had received from a regional representative could not have misled her into believing that she could seek third party assistance involving the provision of POs which were not in her own words and did not describe her own experience.
32. The Committee also noted that, by her own account, Miss Li knew that her POs must accurately reflect her own experience and that this was her understanding before she sought the assistance of a third party.

33. The Committee was satisfied that Miss Li knew she had not achieved any of the performance objectives as described in the performance objective statements. She knew that the statements were completed by the third party, were not in her own words and that she had not completed the required PER as described within the PO statements.
34. The Committee inferred that Miss Li's actions were intended to deceive ACCA into believing that the PO statements described her own experience. Again, there is no doubt that this would be regarded as dishonest by ordinary and honest people. The Committee therefore found Allegation 2(a) proved.
35. Having found Allegation 2(a) proved, it was not necessary for the Committee to consider Allegations 2(b) or 3 which were alleged in the alternative.

Allegation 4

36. The Committee was satisfied that under Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, there was an obligation on Miss Li to co-operate fully with ACCA in the investigation of any complaint. The Committee was also satisfied that Miss Li's limited response to ACCA's correspondence in her e-mail dated 13 May 2024 was insufficient co-operation. ACCA's investigating officer was clear in their e-mails dated 17 May 2024 and 30 July 2024 that Miss Li was required to provide answers to each of the questions. She failed to do so, despite being reminded of her duty to co-operate.
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37. There was no explanation from Miss Li for her failure to provide responses to the questions or to reply to the emails from the ACCA's investigating officer dated 17 May 2024 and 30 July 2024. Miss Li had a duty to respond to ACCA's correspondence relating to its investigation and the Committee was satisfied that the absence of a sufficient response was a failure by Miss Li to fully co-operate with ACCA in the investigation of the complaint.
38. The Committee therefore found that Allegation 4 was proved.

Allegation 5

39. The Committee accepted the advice of the Legal Adviser. It had regard to the partial definition of misconduct in Regulation 8(c), together with the guidance in the cases of *Roylance v GMC* [2000] 1 AC 311 and *Nandi v GMC* [2004] EWHC 2317.
40. Having found the facts proved in Allegations 1, 2 and 4 the Committee then considered whether they amounted to misconduct. The Committee considered that Miss Li had provided false PO statements to allow her to qualify as a member of ACCA. This dishonest behaviour demonstrated a complete disregard for ACCA's membership process, and it allowed Miss Li to become a member of ACCA through dishonest means. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Li, the profession and ACCA. The Committee considered this behaviour to be very serious and the Committee was in no doubt that it amounted to misconduct.
41. The Committee was also satisfied that Allegation 4, Miss Li's failure to cooperate with ACCA, was serious and amounted to misconduct. It was an essential obligation of every professional to fully cooperate with their regulator to enable the regulator to properly investigate allegations brought before it and so that public confidence in the regulatory system can be maintained.
42. The Committee therefore found that the matters set out in 1, 2(a), and 4 amounted to misconduct.
43. It was not necessary for the Committee to consider Allegations 5(b) which was alleged in the alternative.

SANCTION AND REASONS

44. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Ross. 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 Li, 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.

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

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

- No insight into the seriousness of the allegation and its impact on the reputation of the profession;
- Potential risk of an adverse impact on employers and/or clients.
- Ms Li's failure to fully co-operate with ACCA.

47. The Committee considered the misconduct involved the following mitigating features:

- The absence of any previous disciplinary history with ACCA;
- Miss Li's expression of regret.

48. 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 in connection with her PER.

49. The Committee then considered whether to reprimand Miss Li. 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 Li's misconduct to be of a minor nature and she had shown no insight into her dishonest behaviour. ACCA's Guidance indicates that dishonest behaviour is considered to be very serious. The Committee

concluded that a reprimand would not adequately reflect the seriousness of the misconduct in this case.

50. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that a severe reprimand 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 would 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 that none of these criteria were met and that a severe reprimand could not adequately reflect the seriousness of Miss Li's behaviour.
51. The Committee considered the ACCA guidance on the approach to be taken in cases of dishonesty which is said to be regarded as a particularly serious matter because it undermines trust and confidence in the profession. 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.
52. The Committee considered that Miss Li's behaviour involved a number of features referenced in ACCA's guidance in relation to exclusion. In particular the conduct involved: dishonesty; abuse of the trust placed in Miss Li by ACCA; Miss Li lacked understanding and insight into the seriousness of the acts and their consequences; the potential for an adverse impact on the public; and serious departure from professional standards.
53. The Committee was concerned that due to the lack of legitimate evidence regarding her training, Miss Li had become a member of ACCA when she may not have been competent to hold such a position. Therefore, this was conduct on Miss Li's part which had led to her achieving membership of ACCA to which she was not entitled. Miss Li therefore presented a risk to the public, to the reputation of ACCA and the accountancy profession.
54. The Committee also considered that there was nothing exceptional in Miss Li's case that would warrant a lesser sanction than exclusion from membership.

Miss Li's dishonesty, coupled with the absence of any evidence demonstrating Miss Li's understanding of the seriousness of her behaviour and any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. Miss Li was admitted to membership of ACCA through dishonest means and she had not demonstrated that she met the requirements for membership. The Committee concluded that the only appropriate and proportionate sanction was exclusion.

COSTS AND REASONS

55. ACCA applied for costs in the sum of £6,505. The application was supported by a Schedule providing a breakdown of the costs incurred by ACCA in connection with the hearing. A simplified breakdown was also provided.
56. The Committee was satisfied that ACCA was entitled to claim its costs. The Committee considered that the costs of ACCA's investigation and subsequent proceedings were reasonably and proportionately incurred. The Committee noted that the amount of estimated time claimed in respect of today's hearing was greater than the time the hearing had actually taken. The Committee therefore reduced the costs to £6,000.
57. Miss Li has submitted a statement of her financial position, which the Committee has considered. The financial details considered were as follows. [PRIVATE].
58. The Committee carefully considered the information provided by Miss Li and ACCA's Cost Guidance. Although Miss Li provided a statement of her financial position, she provided no supporting documentary evidence. The Committee considered whether it could give weight to Miss Li's statement, but decided that it could not, given the finding of dishonesty together with Miss Li's selective engagement with ACCA. The Committee therefore decided not to exercise its discretion to reduce the order for costs on the basis of Miss Li's limited means.
59. The Committee directed that Miss Li should pay ACCA's costs of £6,000.

EFFECTIVE DATE OF THE ORDER

60. The Committee decided that it would be in the public interest for the order to take immediate effect in light of the fact that Miss Li is potentially able to practise as an ACCA qualified Accountant having gained that qualification dishonestly. Therefore, pursuant to Regulation 20(1)(b) the order excluding Miss Li from membership will take effect immediately.

HH Suzan Matthews KC
Chair
21 May 2025