Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Junqi Chen**
Heard on:	**Thursday, 23 October 2025**
Location:	**Remotely using Microsoft Teams**
Committee:	**Mr Martin Winter (Chair)** **Mr Abdul Samad (Accountant)** **Ms Victoria Smith (Lay)**
Legal Adviser:	**Mr David Marshall**
Persons present and capacity:	**Mr Samuel Irving (Case Presenter on behalf of ACCA)** **Miss Mary Okunowo (Hearings Officer)**
Summary:	**Removed from the student register.**
Costs:	**£4,916.00**

1. The Committee heard an allegation of misconduct against Mr Chen. Mr Irving appeared for ACCA. Mr Chen was not present and not represented.

2. The Committee had a main bundle of papers containing 94 pages and a service bundle containing 21 pages.

SERVICE AND PROCEEDING IN ABSENCE

3. The Committee was satisfied that Mr Chen 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 24 September 2025 to an email address notified by Mr Chen to ACCA as an address for all correspondence. That was 29 days ago.

4. The Committee considered whether to exercise its discretion to proceed in Mr Chen's absence. On 21 October 2025 the Hearings Officer rang the number on record for him and Mr Chen answered. Once he had confirmed his identity, he told the officer that he would not be attending the hearing and that he was *'not moving forward with ACCA'.*

5. The Committee concluded that Mr Chen had decided not to attend this hearing. There would be no point in adjourning this hearing and it would be contrary to the public interest to do so. The Committee determined to proceed in Mr Chen's absence.

ALLEGATION(S) / BRIEF BACKGROUND

6. Mr Chen became a student of ACCA on 19 July 2018. On 07 March 2022 he sat ACCA's Audit and Assurance (AA) exam, taken at an exam centre. This was a traditional exam where the candidates sat in an examination hall under exam conditions, supervised by invigilators. About two hours into the exam an invigilator walking around the examination room noticed something which appeared suspicious on Mr Chen's desk and confiscated it. ACCA considered that Mr Chen had failed to cooperate with the subsequent investigation.

7. Mr Chen faced the following allegations:

Allegation 1

Mr Jungi Chen (Mr Chen), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 07 March 2022, during an Audit and Assurance (AA) examination (the Exam) was in possession of unauthorised materials, in the form of printed notes, contrary to Examination Regulations 4 and/or 10.

2. Intended to use and/or used the unauthorised materials referred to in allegation 1 to gain an unfair advantage in the exam.

3. Mr Chen's conduct as referred to in paragraphs 1 and 2 above was:

   a) Dishonest in that Mr Chen used or intended to use any or all of the unauthorised materials referred to in allegations 1 and 2 above, to gain an unfair advantage in the exam: or in the alternative,

   b) Demonstrates a failure to act with integrity (as applicable in 2022);

4. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Chen failed to co-operate with the investigation of this complaint, in that he did not respond in full or otherwise to any or all of ACCA's correspondence sent on:

   (a) 22 September 2022;
   (b) 01 November 2022:
   (c) 24 November 2022:
   (d) 19 December 2022:
   (e) 22 March 2023.

5. By reason of his conduct, Mr Chen is:

   a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 4 above; or in the alternative,

b) In respect of allegations 1 and 4 only liable to disciplinary action pursuant to bye-law 8(a)(iii).

DECISION ON FACTS / ALLEGATION(S) AND REASONS

8. ACCA did not call any oral evidence. It relied on statements made on the day by the invigilator and exam supervisor in their SCRS 1B forms and by Mr Chen, and on other documents obtained during the investigations such as the Examiner's Irregular Script Report. Mr Chen did not submit any evidence or make further submissions apart from those in the SCRS 2B form on the day of the exam.

Allegation 1: 'in possession of unauthorised materials, in the form of printed notes, …'

9. Examination regulation 4 defined 'unauthorised materials' as 'any notes, books or other written materials (whether in electronic form or otherwise) except those expressly permitted within the Exam Guidelines'.

10. The Committee had a copy of the document confiscated at the exam. It was a sheet of A4 paper printed on both sides. On its face, it very closely resembled the examination docket that all candidates were required to produce on entry. There was evidence that it was not Mr Chen's actual examination docket because it did not state the desk he had been allocated to. However, in other respects it contained correct details for Mr Chen.

11. The invigilator who found the document completed an SCRS 1B Unauthorised Material form. She stated that initially she thought the document was Mr Chen's docket. She questioned Mr Chen because he should have handed in his docket earlier. She stated that he told her that it had been handed back to him, which would not have been normal practice. On closer examination, the invigilator saw that the reverse of the document resembled the printing on the reverse of a genuine docket, but the content of the printing appeared to be notes to assist in the exam. For example, the Committee could see under the heading 'EXAM REGULATIONS' the next line was the text 'Provision and receivable arising

from the sale of defective goods'.

12. A second invigilator confirmed this in a second SCRS 1B form. The Committee had no doubt that this was not a document permitted within the Exam Guidelines. The Committee found Allegation 1 proved.

Allegation 2: 'intended to use and/or used the unauthorised materials … to gain an unfair advantage in the exam'

13. Exam Regulation 6(a) stated:

6(a) If you breach exam regulation 4 and the 'unauthorised materials' are relevant to the syllabus being examined; it will be assumed that you intended to use them to gain an unfair advantage in the exam. ...

14. Mr Irving relied on an 'Irregular Script Report' which stated that the disguised notes were relevant to the syllabus and to the particular exam. Therefore, the presumption in exam regulation 6(a) applied.

15. Furthermore, in the examiner's opinion the notes had been used when attempting the exam because Mr Chen wrote exactly the same words in his answers as those in the first four lines of his notes. He was awarded 2.5 marks for the answer.

16. In addition, from its own inspection, the Committee's view was that the only plausible explanation for the document in question was that it was a cleverly produced forgery intended to disguise notes about the exam syllabus as an official document issued to Mr Chen. The obvious purpose of such a forgery was to gain an unfair advantage in the exam. It is hard to imagine any legitimate use for it.

17. Mr Chen filled in an SCRS 2B form immediately after the exam. In that form, amongst other statements:

    (a) He admitted that he was in possession of unauthorised materials whilst his exam was in progress;

(b) He accepted that the unauthorised materials were relevant to the syllabus being examined;

(c) He confirmed the purpose for which he had the unauthorised materials in his possession as ‘for exam’;

(d) He confirmed that he intended to gain an unfair advantage from these unauthorised materials;

(e) He agreed with the ‘account he had been told of’.

18. Even without the presumption, the Committee was satisfied that Mr Chen intended to and did gain an unfair advantage. The Committee found Allegation 2 proved.

Allegation 3(a): dishonesty

19. The Committee was satisfied that Mr Chen had brought a document into the exam which was designed for cheating. It was clearly he who brought it in because it had his personal exam details on. He had used the document to prepare an answer. The Committee had no doubt that this would be regarded as dishonest by the standards of ordinary, decent people. The Committee found Allegation 3(a) proved. Allegation 3(b) was in the alternative, so the Committee did not need to consider it.

Allegation 4: failure to co-operate with the investigation

20. As is normal, ACCA notified Mr Chen once it had commenced an investigation into his conduct. A letter dated 22 September 2022 set out the matters being investigated and asked a number of questions. The letter explained that under Regulation 3(1) of the Complaints and Disciplinary Regulations Mr Chen was under a duty to cooperate with the investigation. There was no reply to the letter. Four further letters were sent, on the dates set out in Allegation 4. None of them were answered and the Committee was informed that there had been

no communication from Mr Chen at any time during the investigation until two days ago when Mr Chen answered the phone call asking about his attendance at the hearing. The Committee found Allegation 4 proved.

Allegation 5(a): Misconduct

21. Exam cheating is a very serious matter. Within the context of ACCA student registration, cheating in an exam is one of the worst examples of departure from proper standards that a student can commit.

22. The Committee had no doubt that Mr Chen’s actions constituted misconduct. The Committee found Allegation 5(a) established. It therefore did not need to consider the alternative in 5(b).

SANCTION(S) AND REASONS

23. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA’s Guidance for Disciplinary Sanctions (2024). It first sought to identify mitigating and aggravating factors.

24. Mr Chen had no previous disciplinary findings against him. However, he was at an early stage of his ACCA career, so this carried relatively little weight. There were no other mitigating factors.

25. Exam cheating is of its nature very serious. However, it was aggravated by the nature of the cheating. Considerable skill and care had been used to produce a document which would at first sight appear to be an exam docket, when in fact it was a set of notes designed for cheating. When first confronted, Mr Chen tried to pretend that his notes were the genuine docket. Only when the invigilator saw through this, did he confess the truth. Furthermore, Mr Chen had not cooperated at all with the Professional Conduct Department’s investigation. Mr Chen did not demonstrate any insight into the seriousness of his behaviour or any remorse for it.

26. The Committee was satisfied that the misconduct required it to impose a

sanction. The Committee considered the sanctions of admonishment and reprimand and the factors suggested in the Sanctions Guidance. It concluded that these sanctions would be wholly inadequate to mark the seriousness of Mr Chen's actions.

27. The Committee next considered the sanction of severe reprimand. The Guidance says that this can 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.

28. This did not apply to Mr Chen's case where there was no sign that he understood, or even intended to comply with, the exam regulations. If he should achieve his goal of becoming qualified without demonstrating the necessary skills, he would represent a considerable danger to others. There was therefore a continuing risk to the public. Few, if any, of the suggested factors in the Sanctions Guidance were present.

29. The next relevant sanction was removal from the student register. Section E2 of the Guidance states:

E2.1 Dishonesty, even when it does not result in direct harm and/or loss, ... undermines trust and confidence in the profession. The Committee should consider all possible sanctions and/or combinations of sanctions available to it in every case, nevertheless the courts have supported the approach to exclude members from their professions where there has been a lack of probity and honesty …

E2.2 The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. It is a cornerstone of the public value which an accountant brings.

E2.3 The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register.

30. The Committee was satisfied that Mr Chen's conduct was incompatible with remaining registered as a student of ACCA and that removal was the minimum sanction it could impose.

31. Mr Chen will be entitled to apply for readmission after one year. The Committee did not find it necessary to extend this period. If Mr Chen does apply he will have to persuade the Admissions and Licensing Committee that he has learnt the relevant lessons, has taken steps to ensure that there will be no repetition, and is a fit and proper person to be registered with ACCA.

COSTS AND REASONS

32. Mr Irving applied for costs totalling £5,366.

33. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to a contribution to its costs. The Committee considered that the time previously spent and the rates claimed were reasonable. However, the estimate of today's costs was based on the case lasting a day whereas it would be concluded more quickly. The Committee assessed the costs at £4,916.

34. Mr Chen did not provide a statement of means or any other evidence about his ability to meet an order for costs of that amount. The Committee was therefore not able to consider whether any reduction on the grounds of hardship would have been appropriate.

EFFECTIVE DATE OF ORDER

35. No interim order had been made in this case. Mr Irving did not apply for the order made to take immediate effect. The Committee did not consider that there

were any unusual circumstances sufficient to justify departing from the normal position. The order will therefore take effect at the normal time, after the expiry of the appeal period.

ORDER

36. The Committee ordered as follows:

    (a) Mr Junqi Chen shall be removed from the student register

    (b) Mr Junqi Chen shall make a contribution to ACCA's costs of £4,916.00.

Martin Winter
Chair
23 October 2025