

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Wu Shuang Qi

Heard on: Wednesday, 5 and Thursday, 6 February 2025

Location: Remotely via Microsoft Teams

Committee: Mrs Valerie Paterson (Chair)
Mr Abdul Samad (Accountant)
Ms Caroline Robertson (Lay)

Legal Adviser: Ms Helen Gower

**Persons present
and capacity:** Mr Richard Ive (Case Presenter on behalf of ACCA)
Miss Nicole Boateng (Hearings Officer)

Summary Exclusion from membership

Costs: Miss Qi to pay ACCA £4,000

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Miss Wu Shuang Qi. Miss Qi was not present and was not represented. ACCA was represented by Mr Ive. The papers before the Committee consisted of a Main Bundle numbered 1-269, a Separate Bundle numbered 1-75, an Additional Bundles numbered 1-37, a Service Bundle numbered 1-19, an Additional Bundles (2) numbered 1-4, and a two- page Memorandum and Agenda.

SERVICE OF PAPERS

2. The Committee first considered whether the appropriate documents had been served in accordance with the Complaints and Disciplinary Regulations ('the Regulations'). The Committee took into account the submissions made by Mr Ive 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 6 January 2025, thereby satisfying the 28-day notice requirement, which had been sent to Miss Qi'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 Qi of the option to attend the hearing by telephone 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 6 January 2025, confirming delivery of the Notice, was also provided.
4. The Service Bundle also included an e-mail from Miss Qi dated 8 January 2025 in which she acknowledged receipt of the Notice of Hearing and raised concerns relating to the cost of the hearing. In an e-mail dated 8 January 2025 the Hearings Officer replied to Miss Qi advising her that the duration of the hearing could not be reduced to half a day. Miss Qi was encouraged to complete a Statement of Financial Position Form. Following an email exchange between the Hearings Officer and Miss Qi, Miss Qi stated in a further email on 8 January 2025: "*For the purpose of reducing cost, I'm very sorry, I decided not to attend the hearing*". Notwithstanding the content of this email, on 4 February 2025 the Hearings Officer sent an e-mail with a link to enable Miss Qi to attend the hearing if she wished 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 Qi. Having considered the correspondence between Miss Qi and the Hearings Officer, the Committee considered that it would be beneficial for ACCA to contact Miss Qi again and advise her that whether or not she attended the hearing she may be liable for costs, and also remind her that the Committee has the discretion to reduce costs, if appropriate to do so.
7. The Committee was provided with a 4-page Additional Bundle (2) which contained the correspondence between the Hearings Officer and Miss Qi on 5 February 2025. It included an e-mail from the Hearings Officer to Miss Qi which set out the information suggested by the Committee and encouraged Miss Qi to attend the hearing. In response to this email Miss Qi stated, *“In the previous email, I decided not to attend this hearing, nonetheless I still hope there is a possibility to reduce the hearing time and cost”*.
8. The Committee was of the view that ACCA had taken all reasonable steps to enable Miss Qi to attend the hearing if she wished to do so. The Committee decided that Miss Qi’s absence was voluntary and that her attendance was unlikely to be secured by an adjournment. The Committee carefully balanced Miss Qi’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 Qi.

ALLEGATIONS

Wu Shuang Qi (‘Miss Qi’), at all material times an ACCA trainee,

- 1(a) On or about 5 October 2021 caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor, being Person A, and specifically that Miss Qi had achieved nine performance objectives in the manner claimed and or had 39 months qualifying experience.

1(b) Whether by herself or through a third party applied for membership to ACCA on or about 7 October 2021 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 3: Strategy and innovation
- Performance Objective 7: Prepare external financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 18: Prepare for and plan the audit and assurance process

2. Miss Qi's conduct in respect of the matters described in Allegation 1 above was:-

- a) Dishonest, in that Miss Qi knew her practical experience supervisor had not approved her Practical Experience training record in respect of the matters referred to in Allegation 1(a) above.
- b) Dishonest in that Miss Qi knew she had not achieved all or any of the performance objectives referred to in Allegation 1b) above as described in the corresponding performance objective statements or at all.
- c) In the alternative, any or all of the conduct referred to in Allegation 1a) and 1b) above demonstrates a failure to act with integrity.

3. In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that:

- a) Miss Qi paid no or insufficient regard to ACCA's requirements to ensure that her supervisor approved her Practical Experience training record.

b) Miss Qi 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. By reason of her conduct, Miss Qi is 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 3 above.

ADMISSIONS

9. The Committee considered the documents before it, the submissions of Mr Ive, and the advice of the Legal Adviser.

10. The Committee noted that Miss Qi had completed two Case Management Forms in which she admitted Allegation 1(a) and 1(b). These admissions were consistent with other documents containing Miss Qi's responses to ACCA's concerns, and the Committee was satisfied that Miss Qi wished to make these admissions. The Committee therefore found Allegations 1(a) and 1(b) proved.

11. In Miss Qi's second Case Management Form dated 24 September 2024 she ticked boxes indicating that she denied Allegation 2(a), (b) and (c), but admitted Allegation 3(a) and 3(b). The Committee noted Miss Qi's admission, but did not make a factual finding at this stage because Allegation 3 is an alternative to Allegation 2.

BRIEF BACKGROUND

12. Miss Qi was admitted as an affiliate member of ACCA on 19 July 2021. She was admitted as a full member on 14 October 2021 following an application for membership submitted on or about 7 October 2021.

13. 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.

14. 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 student explains how they have achieved the objective. They should, therefore, be unique to that student. 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 IFAC body. They must have knowledge of the student's work in order to act as a PES. The PES is typically the student'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.
15. Those undertaking the PER are known as trainees. The trainee's progress towards the PER is recorded online 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.
16. On or around 7 October 2021 an application for membership of ACCA was made by or on behalf of Miss Qi. The application included a PER Training Record which stated that Miss Qi had achieved her practical experience by working for Company B. Miss Qi's application stated that she had worked for Company B as an 'Accountant' from 30 June 2018. No end date is recorded, indicating that Miss Qi remained employed until the date the PER Training Record was submitted. The PER Training Record indicated that Miss Qi had practical experience of 39 months with Company B. In relation to this role, her PER training record named a single supervisor Person A, an apparent IFAC qualified line manager, authorised to approve her experience of 39 months and

her POs. On 5 October 2021 Person A had appeared to have approved Miss Qi's experience of 39 months and all her nine POs.

17. Miss Qi's application for membership was granted on 14 October 2021.
18. During 2021 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. Most of the 91 trainees were registered as resident in China.
19. The Supervisor Details in Miss Qi's application for membership record that Person A registered with one of the three common email addresses. The registration details for Person A included a CICPA membership card with a number that differed from the membership number provided by Person A. This uploaded CICPA membership card had also been uploaded by many supervisors who share one of the three common email addresses.
20. A review was carried out by ACCA's Professional Development Team. It noted that a number of PO statements submitted by the 91 trainees were identical or strikingly similar to each other. In relation to Miss Qi, the review showed that three of her PO statements were first in time and six of her PO statements, which were not the first in time, were identical or significantly similar to the PO statements contained in the PER training records of the other 91 ACCA trainees within the investigation.
21. The matter was referred to ACCA's Investigations Team. A member of that team sent an email to Miss Qi's registered email address on 8 March 2024. Attached to the email was a letter which set out the complaint and requested that Miss Qi respond to a number of questions.
22. In an email dated 20 March 2024, Miss Qi provided a response. In particular she stated:

'1. About supervisor

My manager is [Person A]. [They are a] leader of our company. I have attached [their] business card, please check it.

2. About my job title and description.

Since 2015, I have held the positions of accountant, cashier and operation support in Company B, and my working time has far exceeded 36 months. I have attached my work contract in the attachment, please check it.

3. About PO description and supervisor's email address are similar with others

In this regard, first of all, I would like to express my deep apology. I must honestly admit that due to my negligence, the information of the PO and the signatory was not true. Below I will explain in detail the specific reasons leading to this problem:

My work is very busy when I finish all the ACCA exam subjects. So I don't have much time to learn to fill in records PER. This led me to think that this PER part can be entrusted to other people to help complete, so I found an online service staff, [they] opened a shop on the Chinese online shopping platform called [Private], I found [them] to help me deal with this PER filling work. At the same time, I sent [them] my personal resume, only description, and leadership information, and [they] promised that I would fill in the PER according to my real situation. So I didn't take time to double-check the content. Because [they] got my registration number and password, [they] completed the PER without my consent and directly submitted the PER application without my consent. I feel very sorry for the result in the end.

However, I must explain that I did not intend to cause this result. If I had been clear about the filling rules of PER, I certainly would not have outsourced this part to strangers. Please also ask ACCA official to see carefully. Give me one more chance to apply. After all, the 13 exams of ACCA are very difficult. I studied hard day and night to get today's result. I am willing to help ACCA expand its influence in China, and I am willing to present specific cases to warn more ACCA associate members to pay attention to the authenticity and confidentiality of the content filled in by PER, and take every link seriously."

23. In further answers to questions from ACCA, Miss Qi stated on 4 April 2024:

“As my supervisor, [Person A] can supervise my work content and time. However, whether [Person A] is supervising according to the ACCA guidelines is not certain, because I cannot judge whether he is supervising according to the ACCA guidelines”

24. Miss Qi also provided details of the intermediary agency she contacted and marketing material. She confirmed that she had provided her ACCA account number and password to the intermediary and that the intermediary had applied for membership on her behalf. Her explanation was that she was busy and asked other people to help her. She also stated that she did not know that this practice *“violated the rules of the association, and I feel very sorry”*.

25. Miss Qi was reminded that she had studied ethics as part of her qualification and was asked why she allowed a third party to apply for membership on her behalf. She stated:

“There are two reasons for this question. The first reason is that I am not familiar with the application process and I do not have time to write it. The second reason may be related to China’s national conditions, there are many similar service agencies in China, not only limited to ACCA project, many are agent services, if I know the seriousness of this matter, and I know that they will fake, I will definitely not find an intermediary to do, I will definitely complete the application by myself”.

26. In response to a question about why she did not seek advice from ACCA Miss Qi stated:

“I am very sorry for my wrong behavior [sic]. Because I was busy at that time, I thought it was a very simple thing, and I didn’t even think of seeking ACCA’s help.”

27. In support of her response to ACCA Miss Qi provided documents which included an exchange of messages with the intermediary. In her messages on

7 October 2021 Miss Qi referred to the material submitted by the intermediary which indicates that she was aware of the submissions made to ACCA on her behalf and allowed such submissions to be made. Miss Qi permitted the information to be submitted to ACCA to support her application for membership.

DECISION ON FACTS AND REASONS

28. The Committee considered the documents before it, the submissions of Mr Ive 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 2(a)

29. The Committee reviewed Miss Qi's PER Training Record together with her responses to questions from ACCA. Miss Qi permitted an intermediary to submit an application for ACCA membership which named Person A as her PES in respect of her practical experience training. In the PER Training Record submitted on behalf of Miss Qi the email address of the purported supervisor is shared with other differently named supervisors and the CICPA number uploaded by the purported supervisor was used by many purported supervisors using a common email address.
30. Although the application named Person A as the PES, the authorisation of Miss Qi's time experience of 39 months and the completion of the nine performance objectives was completed by an intermediary and not by Person A.
31. The Committee considered whether Miss Qi acted dishonestly when, through an intermediary, she submitted an application for ACCA membership naming Person A as her supervisor who had approved her POs and 39 months qualifying experience. It considered this allegation in light of the test for dishonesty, as set out in the case of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.
32. Miss Qi's reason for her denial of dishonesty was set out in her revised case management form dated 24 September 2024 as follows:

“As I mentioned above, I entrusted a third party to help write and submit it, what I submitted to the third party was my real resume and working time. When I submitted the application, the third party concealed from me, I didn’t know what [they] wrote, and I didn’t know who signed for my work time. In this regard, I have provided corresponding evidence in the previous email. I have no dishonest behaviour. Please confirm the quality control content again, thank you very much.”

33. The Committee noted that Miss Qi has provided a consistent account of her involvement with an intermediary and has acknowledged that the information submitted on her behalf by the intermediary was not correct. Miss Qi stated that she was not aware of the ACCA’s training requirements, did not understand their seriousness, and that she placed her trust in the intermediary.
34. The Committee’s deliberations focussed on the contemporaneous documents provided by Miss Qi. These documents confirmed Miss Qi’s liaison with the intermediary and her provision of her account number and password to enable the intermediary to access her ACCA account. They also confirmed that on 7 October 2021 Miss Qi read the documents that had been submitted by the intermediary on her behalf. Miss Qi appeared to have a concern about the content of the information submitted by the intermediary because she sent messages to the intermediary as follows: *“Hello, no one will read what I write here”; “I read it today. It’s really written. It doesn’t matter at all.”*
35. The Committee considered the evidence that ACCA’s training requirements are widely published and available in Miss Qi’s native tongue of Mandarin. However, Miss Qi submitted that she was not aware of the process and allowed the intermediary to act on her behalf. The Committee noted that, even if such was the state of mind of Miss Qi, she would have known that the ultimate submissions to ACCA made on her behalf were not a true description. The Committee was satisfied that as a trainee accountant Miss Qi knew that the information submitted to ACCA as part of her application for ACCA membership should be true.

36. The Committee was satisfied that Miss Qi must have been aware that her supervisor, Person A, did not approve the POs that had been submitted on her behalf. Six of those PO statements were not written in her own words or based on information she had provided to the intermediary, and they did not describe her own experience. Miss Qi therefore knew that someone other than Person A, had approved her POs and her experience of 39 months. The Committee inferred from the content of Miss Qi's messages that she knew that the information submitted to ACCA in her PER Training Record via the intermediary was not true. Miss Qi attempted to mislead ACCA by allowing her application for membership to be submitted on this basis. She did not contact ACCA to correct the position.
37. The Committee inferred that Miss Qi's actions were intended to deceive ACCA into believing that she had been appropriately supervised and that the PO statements described her own experience. This conduct would be regarded as dishonest by ordinary and honest people.
38. The Committee therefore found Allegation 2(a), on the balance of probabilities, proved.

Allegation 2b

39. Miss Qi has admitted that the intermediary uploaded to her PER training record template statements relating to her PO numbers 1, 2, 3, 7, 9 and 18, which were not a description of her own experience.
40. Having considered the content of Miss Qi's messages with the intermediary, the Committee inferred that she knew on 7 October 2021 that she had not completed the six POs in the way described in her application for membership. Miss Qi also knew that the information in her application for membership should be an accurate description of her experience because it was the basis on which membership of ACCA might be awarded.
41. The Committee inferred that Miss Qi's actions were intended to deceive ACCA into believing that the PO statements described her own experience. This conduct would be regarded as dishonest by ordinary and honest people.

42. The Committee therefore found Allegation 2(b), on the balance of probabilities, proved.
43. Having found Allegations 2(a) and 2(b) proved it was not necessary for the Committee to consider Allegations 2(c) or 3, which were alleged in the alternative.

Allegation 4

44. Having found the facts proved in Allegations 1(a), 1(b), 2(a) and 2(b), the Committee then considered whether they amounted to misconduct. The Committee considered that Miss Qi had sought the assistance of a third party to submit an application to ACCA for membership, had deceived ACCA into believing that she had been appropriately supervised, and had permitted false PO statements to be submitted to allow her to qualify as a member of ACCA. This dishonest behaviour demonstrated a complete disregard for ACCA's membership process and allowed Miss Qi to become a member of ACCA when she was not qualified to be so. Such behaviour seriously undermines the integrity of the membership process and the standing of ACCA. It brings discredit upon Miss Qi, 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.
45. The Committee therefore found that the matters set out in 1(a), 1(b), 2(a) and 2(b) amounted to misconduct.

SANCTION AND REASONS

46. In reaching its decision on sanction, the Committee took into account the submissions made by Mr Ive. 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 Qi, 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.

47. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.
48. The Committee considered the misconduct involved the following aggravating features:
- A deliberate, continuing, dishonest act for personal benefit at the expense of the public and the profession;
 - No evidence of insight or remediation.
49. The Committee considered the misconduct involved the following mitigating features:
- The absence of any previous disciplinary history with ACCA;
 - Miss Qi's expression of remorse;
 - Miss Qi's full co-operation with ACCA and her partial admissions.
50. 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 when submitting information in connection with her PER.
51. The Committee then considered whether to reprimand Miss Qi. 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 Qi'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.
52. 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 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 would not adequately reflect the seriousness of Miss Qi's behaviour.

53. 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.
54. The Committee considered that Miss Qi's behaviour involved a number of features referenced in ACCA's guidance in relation to exclusion. In particular the conduct involved dishonesty, the potential for an adverse impact on the public, conduct over a period of time, serious departure from professional standards, attempts to cover up the misconduct and a lack of understanding and insight. The Committee also considered that there was nothing exceptional in Miss Qi's case that would allow it to consider a lesser sanction than exclusion from membership. Miss Qi's dishonesty, coupled with the absence of any evidence demonstrating Miss Qi's understanding of the seriousness of her behaviour and any steps taken to remediate her conduct are fundamentally incompatible with her continued membership. Miss Qi had achieved membership of ACCA through dishonest means, and it was therefore proportionate to remove that membership.
55. The Committee concluded that the only appropriate and proportionate sanction was exclusion.

COSTS AND REASONS

56. ACCA applied for costs in the sum of £10,581. 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.
57. The Committee was satisfied that ACCA was entitled to claim its costs. The Committee considered that the costs of ACCA's investigation were reasonably and proportionately incurred. The Committee accepted Mr Ive's submission to make a deduction to the amount claimed for the daily hearing cost having regard to the reduced length of time required for ACCA's attendance, and therefore assessed the reasonable costs at £10,061.
58. Miss Qi provided a statement of her financial position. She did not provide any documentation to support the figures provided. The financial details were as follows: [Private]
59. Having carefully considered the information provided by Miss Qi, ACCA's Guidance for Costs Orders, and heard from the Legal Adviser the Committee decided to exercise its discretion and reduce the costs payable by Miss Qi.
60. Miss Qi provided some documentary proof of her financial circumstances in the form of her statement of financial position. It would have been preferable if Miss Qi had provided supporting documentation, but the Committee nevertheless gave some weight to Miss Qi's statement of financial position. The Committee was also of the view that there is an element of uncertainty in the assessment of Miss Qi's ability to pay ACCA's costs based on her income whilst still working as an ACCA member because the Committee has decided to exclude Miss Qi from membership of ACCA. This decision may/not have a negative impact on Miss Qi's circumstances and her financial means.
61. In assessing Miss Qi's circumstances, the Committee also took into account her correspondence with the Hearings Officer in which she expressed concerns about the cost of the hearing. In her email dated 8 January 2025 she stated, "*This hearing will cost more than 1,000 pounds, [Private]*". Miss Qi's concern about the costs of the hearing and desire to reduce them continued to be a

theme in her correspondence relating to her attendance at the hearing. The Committee considered that Miss Qi's correspondence seeking to reduce the costs of the hearing was consistent with her statement of financial position and indicated that her means to pay ACCA's costs are [Private].

62. Having carefully considered Miss Qi's circumstances, the Committee carefully balanced her interests against the interests of the majority of ACCA members who will be responsible for subsidising ACCA's costs that are not paid by Miss Qi. The Committee decided that Miss Qi should pay costs of £4,000. Although this may be [Private] sum for her to pay, it is proportionate in the circumstances.
63. The Committee therefore ordered Miss Qi to pay ACCA's costs in the sum of £4,000.

EFFECTIVE DATE OF THE ORDER

64. The Committee determined that it would be in the public interest for the order to take immediate effect in light of the fact that Miss Qi 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 Qi from membership will take effect immediately.

Ms Valerie Paterson
Chair
6 February 2025