

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Xinyan Ye

Heard on: Tuesday, 11 March 2025

Location: The hearing was conducted remotely by Microsoft Teams via ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU

Committee: Ms Ilana Tessler (Chair)
Ms Beth Picton (Accountant)
Mr Colin Childs (Lay)

Legal Adviser: Miss Juliet Gibbon

**Persons present
and capacity:** Mr Mazharul Mustafa (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)
A member of ACCA's Appointments Board

Outcome: Allegations 1, 2a, 4a, 4b, 4c and 5a (Misconduct) proved
Sanction: Removal from the student register of ACCA with immediate effect

Costs: Order to pay a contribution to ACCA's costs in the sum of
£100.00

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PRELIMINARY

1. The Disciplinary Committee (“the Committee”) convened to hear allegations of misconduct against Miss Ye. The hearing was conducted remotely through Microsoft Teams. The Committee had a bundle of papers numbered pages 1-226, a separate bundle, numbered pages 1-70, and an additional bundle, numbered pages 1-53. It also had a service bundle, numbered pages 1-20. The Committee was also provided with a detailed and a simple costs schedule.
2. Mr Mustafa represented ACCA. Miss Ye 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 Ye by email on 11 February 2025 to the email address that Miss Ye had notified 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 Ye. 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 in her completed Case Management Form (“CMF”), dated 17 October 2024, Miss Ye had ticked the boxes indicating that she did not intend to attend the hearing and would not be represented. She also ticked the box to consent to the Committee dealing with her case in her absence.
7. The Committee also noted that in an email to ACCA on 24 October 2024 Miss Ye had stated:

‘Dear [...] and other officers :

Thank you, I have received the email you sent me on October 22nd.

I'm sure I won't join the committee because my work is very busy. Although I will not participate, I believe ACCA will make a fair judgment, and I also hope that there will be a result on this matter as soon as possible.

Therefore, I apply for ACCA to conduct a trial as soon as possible’.

8. Miss Ye sent an email to ACCA on 14 February 2025 stating [PRIVATE]. The Hearings Officer responded to Miss Ye on 20 February 2025 asking if her position remained that she would not be attending the hearing but was content for the Committee to deal with it in her absence. She responded on 05 March 2025 stating ‘yes, I will not attend, thanks’ (sic). The Hearings Officer wrote to her again asking her to confirm that she was content for the hearing to proceed in her absence, but she did not respond. On 10 March 2025, the Hearings Officer attempted to telephone Miss Ye on two occasions, but the calls were not answered and they were unable to leave a message.
9. The Committee was mindful that there is a public interest in dealing with regulatory matters expeditiously. It noted that Miss Ye had not requested an adjournment and, in her CMF, she had indicated that she consented to the hearing proceeding in her absence. In all the circumstances the Committee was of the view that there was no evidence before it to suggest that an adjournment of today’s hearing would result in Miss Ye's attendance on a future date.

10. The Committee determined that it was in the public interest to proceed in Miss Ye's absence.

ALLEGATIONS

Xinyan Ye ('Miss Ye'), at all material times an ACCA trainee:

1. 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 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 6: Record and process transactions and events
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 11: Identify and manage financial risk
 - Performance Objective 22: Data analysis and decision support
2. Miss Ye's conduct in respect of the matters described in Allegation 1 above was:
 - a. Dishonest in that Miss Ye 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 Ye 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 Regulation 3(1) in that she failed to respond fully or at all to any or all of ACCA's correspondence dated:

- a. 15 April 2024
- b. 30 April 2024
- c. 15 May 2024

5. By reason of her conduct, Miss Ye is:

- a. Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all 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).

ADMISSIONS

11. Miss Ye admitted Allegation 1 in her completed CMF. The Chair, therefore, announced the facts of Allegation 1 proved in accordance with Regulation 12(3)(c) of the Regulations.

BACKGROUND

12. Miss Ye was admitted as a student of ACCA on 05 March 2014. She has not yet completed her ACCA examinations. As an ACCA student, however, she is entitled to build up her practical experience and record this in her ACCA Practical Experience Requirement ("PER") training record.

13. 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 practical experience in a relevant role, in accordance with ACCA's PER. A person undertaking practical experience is referred to as an ACCA trainee.

14. 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.
15. 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 the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA."
16. 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
17. 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.
18. Trainees must enter the PES's details into the 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.

19. 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 supervisor. 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.
20. 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.
21. ACCA China uploads articles in relation to the membership process to its 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'

22. 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'*
23. 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.
24. 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 strikingly similar. ACCA, therefore, concluded that the 91 trainees had copied their PO statements from others.
 - (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.
25. 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 that provided by the PESs. Furthermore, the name recorded on the CICPA membership registration card and the photograph were pixelated and, therefore, unidentifiable.

26. The 91 trainees, which included Miss Ye, were referred to ACCA's Investigation Team for investigation.
27. Miss Ye's PER training record shows that she was employed by [PRIVATE] ("Firm A") from [PRIVATE] in the role [PRIVATE]. Miss Ye claimed 72 months of relevant practical experience in relation to this employment. It is recorded on the PER training record that Miss Ye's supervisor at Firm A was [PRIVATE] ("Person A") who registered on 12 October 2022 as Miss Ye's 'IFAC qualified line manager'. The supervisor details record that Person A registered with one of the three common email addresses shared amongst the PESs of the cohort of 91 trainees.
28. As Miss Ye's IFAC qualified line manager, Person A was authorised to approve both her qualifying experience and all her POs. It is recorded in Miss Ye's PER training record that she requested that Person A approve her qualifying experience of 72 months on 12 October 2022 and the record shows that Person A did so on the same day. Miss Ye also requested Person A to approve all nine of her POs on 12 October 2022 and the record shows that they were approved by Person A on the same day.
29. ACCA carried out an analysis comparing the PO statements of each of the cohort of 91 trainees. In relation to Miss Ye, the analysis revealed that none of her nine PO statements was the first in time and all of them were either identical or strikingly similar to the PO statements previously submitted by other ACCA trainees in the cohort.
30. In particular, Miss Ye's PO1 statement was identical or significantly similar to that of four other trainees; her PO2 statement was identical or significantly similar to those of four other trainees; her PO3 statement was identical or significantly similar to that of two other trainees; her PO4 statement was identical or significantly similar to those of five other trainees; her PO5 statement was identical or significantly similar to those of four other trainees; her PO6 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 PO11 statement was identical or significantly similar to that

of one other trainee and her PO22 statement was identical or significantly similar to that of three other trainees.

31. ACCA wrote to Miss Ye on 15 April 2024 setting out the complaint and attaching the relevant documents. Miss Ye was asked to respond to the questions asked of her by 29 April 2024. The letter set out the requirement for Miss Ye to cooperate with the investigation under Regulation 3(1) of the Regulations. On 17 April 2024 ACCA's China office successfully sent a mobile message to Miss Ye's registered telephone number informing her that ACCA had sent her a password protected email on 15 April 2024 that required a response. Miss Ye, however, failed to respond to ACCA's email.
32. ACCA wrote to Miss Ye again by email on 30 April 2024 attaching the letter of 15 April 2024 and reminding her of her obligation to cooperate by responding to the questions asked in the letter by 14 May 2024. Again, Miss Ye failed to respond.
33. As a result of Miss Ye failing to respond to the first two emails, ACCA sent a second and final reminder email to her on 15 May 2024. This attached copies of the two previous letters and reminded her of her obligation to cooperate by responding to ACCA's questions by 29 May 2024. Miss Ye was advised that if she failed to do so then ACCA would raise an allegation of failure to cooperate against her.
34. An ACCA paralegal attempted to telephone Miss Ye on 16 May 2024. The call was answered but due to a weak signal the paralegal was unable to verify if the person who answered the call was Miss Ye. The paralegal followed this up with an email asking Miss Ye to check if she had received the encrypted email of 15 and 30 April 2024. No response, however, was received to either this email or any of the previous emails sent to Miss Ye.
35. Miss Ye 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 CMF and a

Statement of Financial Position for Miss Ye to complete and return to ACCA by 26 September 2024.

36. ACCA subsequently called Miss Ye on her registered telephone number on 04 October 2024 as she had not returned the CMF or the Statement of Financial Position by the deadline. The call was successful, and Miss Ye indicated that she would try to respond. She was given until 18 October 2024 to do so. ACCA sent a further email to Miss Ye on 04 October 2024 attaching the same documents that it had previously sent.
37. On 06 October 2024 Miss Ye sent an email in response to ACCA indicating that she had been unable to access the password-protected email that had been sent to her. The email was re-sent to Miss Ye on 07 October 2024.
38. Miss Ye responded to the email on the same day. She stated the following:

'I have read the relevant emails and have a general understanding of their meaning. However, [PRIVATE]. I will try to explain the contents of the emails as best as I can.

I started working at [Firm A] in [PRIVATE] and held the position of [PRIVATE] Later, [PRIVATE] the original company [PRIVATE] and I joined [PRIVATE] [Firm B] where I am currently [PRIVATE]

During my tenure, I have complied with national and company regulations, [PRIVATE]. I have completed all my tasks excellently during my tenure.

I believe it was the relevant knowledge from ACCA that made me a clear-thinking and outstanding worker. I am very glad that I learned so much professional knowledge.

However, unfortunately, [PRIVATE] I have decided to change careers, so I have not taken the ACCA exam in recent years.

If necessary, I can provide some of my work records, such as my contract, data records, requests, reports, and PPTs, to prove that I indeed possess the professional qualifications that a financial professional should have.

For not replying promptly, it is because [PRIVATE]. Because I use a special app for my work, I usually do not pay attention to phone calls, text messages, and emails, otherwise they will occupy most of my time' (sic).

39. Miss Ye attached a completed Statement of Financial Position to her email but did not return a completed CMF, so ACCA wrote to her again on 07 October 2024 attaching a CMF and asking her to complete it by 18 October 2024.

40. Miss Ye responded on 08 October 2024 stating:

[PRIVATE]. I have not taken exams in recent years and planned to cancel my ACCA account. Since I did not see how to cancel my identity on the official website, I did not take any action. After inquiring online, I learned that as long as I give up paying the annual fee, the association will cancel my student status.

This year, I did not pay the annual fee on time, so I should have been cancelled as a student.

Under these circumstances, I believe that it is completely unnecessary to proceed with further matters, and it would be a complete waste of association's time.

Therefore, if necessary, I am now formally requesting to cancel my ACCA account and student status. I am no longer an ACCA student ...' (sic).

41. ACCA responded to Miss Ye by email explaining that, in accordance with Regulation 10(3) of the Membership Regulations 2014, it was not able to accept her resignation as a student as a complaint had been opened against her and referred to a hearing before the Disciplinary Committee. Miss Ye was again requested to return a completed CMF by 18 October 2024.

42. Miss Ye sent her completed CMF to ACCA on 18 October 2024. She indicated on the form that she admitted Allegation 1 stating:

'I'm sorry, I didn't reply until the last day.

This incident happened a bit long ago, and I am also recalling it

I am usually very busy with work, you can check my account. Since June 2019, I have not continued taking exams.

Because I didn't have time, [PRIVATE]. At that time, I entrusted an agent to help me fill out the PER, including my work company, address, and experience. I sent [them] my resume and job responsibilities and entrusted [them] to act as my agent.

At that time, I didn't know that applying for membership required writing 9 POs. I thought it was my mistake to simply fill in my work experience.

The intermediary did not help me write according to the materials I provided but directly bypassed me for processing. I saw that the PER module had been completed, and since I did not take the exam, I did not pay attention to this matter

I don't know what this accusation means. I firmly believe that I have the corresponding experience, but the agent deceived me'.

43. Miss Ye denied Allegations 2a and 2b. She stated:

'I don't think I'm dishonest, and I don't want to hide anything from ACCA.

Compared to dishonesty, I believe my mistake is negligence'.

44. Miss Ye admitted Allegation 3, which was pleaded as an alternative to Allegations 2a and 2b. She stated:

'I admit to this accusation.

But please believe me, ACCA. I did it out of ignorance, and at that time, I didn't understand ACCA's rules. To be honest, ACCA did not effectively promote these contents until recently when I learned about the rules for applying for membership.'

45. Miss Ye denied Allegation 4, that she had failed to co-operate with ACCA's Investigating Officer in breach of Regulation 3(1). She stated:

'It's not that I didn't reply in a timely manner

I have already explained this issue in the previous email.

In recent years, [PRIVATE]. Because I use a special application at work, I usually don't pay attention to phone calls, text messages, and emails, otherwise they would take up most of my time.

I believe that most [PRIVATE] students will encounter this dilemma'

SUBMISSIONS

46. Mr Mustafa took the Committee through the background of the case and ACCA's PER requirements.
47. Mr Mustafa referred the Committee to Miss Ye's response that she had been deceived by a third party who submitted the nine POs without her knowledge. He submitted that Miss Ye must have been complicit with the third party in attempting to deceive ACCA. He submitted that Miss Ye 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.
48. Mr Mustafa submitted that Miss Ye would have known that the third party could not approve her PER. He referred the Committee to the fact that all nine of the PO statements were identical or strikingly similar to those submitted by other trainees and submitted that Miss Ye must have known that the PO statements had been copied from other trainees and were not statements relating to her own experience when she submitted them to ACCA.
49. Mr Mustafa reminded the Committee that Miss Ye had invited Person A to be her PES on 12 October 2022 and that Person A had accepted and approved the nine POs on the same day.

50. Mr Mustafa invited the Committee to find that Miss Ye had falsely registered Person A as her PES and that person had falsely approved her nine POs. He invited the Committee to find that Miss Ye had not achieved the nine POs because she had not been supervised by Person A at all or, at the very least, in accordance with ACCA's PER.
51. Mr Mustafa further submitted that the evidence, including Miss Ye's own admission, demonstrated that she had been complicit with the third party in submitting a false training record. Mr Mustafa invited the Committee to find that her 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 Ye had attempted to deceive her regulator by her premeditated dishonest conduct and that she would have known that she was acting dishonestly in doing so. Mr Mustafa further submitted that such conduct would clearly be regarded as dishonest by the standards of ordinary decent people.
52. In respect of Allegation 4a-c, Mr Mustafa referred the Committee to the relevant correspondence sent by email to Miss Ye by ACCA and to the confirmation of delivery for each email. Miss Ye had not responded to any of ACCA's correspondence during the investigation. Mr Mustafa submitted that, in failing to respond to the correspondence sent to her by ACCA, Miss Ye had breached Regulation 3(1) of the Regulations, that provides:

'(1) Duty to co-operate

- (a) Every relevant person is under a duty to co-operate with any investigating officer and any assessor in relation to the consideration and investigation of any complaint.
- (b) The duty to co-operate includes providing promptly such information, books, papers or records as the investigating officer or assessor may from time to time require.
- (c) A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of these regulations and may render the relevant person liable to disciplinary action.'

53. Mr Mustafa further submitted that the failure of a student to co-operate with her professional body was a very serious matter, demonstrating a lack of professional responsibility and a complete disregard for ACCA's regulatory process. He also submitted that Miss Ye had an obligation to co-operate with her professional body and to engage with it when a complaint was raised. He submitted that such co-operation is fundamental to ACCA, as her regulator, being able to discharge its obligations of ensuring protection and upholding the reputation of the profession.
54. In respect of Allegation 5, Mr Mustafa submitted that Miss Ye's dishonest conduct in being complicit in nine false PO statements being submitted 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 Ye's dishonest conduct and her failure to co-operate with ACCA's investigation had brought discredit to her, ACCA, and the accountancy profession.
55. Mr Mustafa submitted that misconduct, as defined by bye-law 8(c), was clearly made out in respect of Miss Ye's dishonest conduct and her failure to co-operate with ACCA's investigation.

DECISION ON FACTS

56. The Committee considered all of the documentary evidence presented to it, including the witness statements of a Professional Development Team Manager at ACCA. It also considered the submissions made by Mr Mustafa. 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 Ye and that the standard of proof to be applied was the balance of probabilities.

Allegation 2a - Proved

57. The Committee noted that Miss Ye denied that she had acted dishonestly in her completed CMF. Miss Ye stated on the form:

'At that time, I didn't know that applying for membership required writing 9 POs. I thought it was my mistake to simply fill in my work experience. The intermediary did not help me write according to the materials I provided, but directly bypassed me for processing. I saw that the PER module had been completed, and since I did not take the exam, I did not pay attention to this matter ... the agent deceived me'

She also stated:

'I don't think I'm dishonest, and I don't want to hide anything from ACCA. Compared to dishonesty, I believe my mistake is negligence.'

58. The Committee considered whether the conduct admitted and found proved in Allegation 1 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 noted the information provided by Miss Ye 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.
59. The Committee was satisfied, on the balance of probabilities, that Miss Ye was aware that she had not achieved the POs 1, 2, 3, 4, 5, 6, 9, 11 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 Ye to act in this way was for her to be able eventually 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 Allegation 2a proved.
60. The Committee noted that in her completed CMF Miss Ye denied Allegation 2b, failing to act with integrity. It also noted that she had admitted Allegations 3, that her conduct had been reckless. Having found Allegation 2a proved, however, the Committee did not go on to consider Allegation 2b or Allegation 3, which were pleaded in the alternative.

Allegation 4a, 4b and 4c – Proved

61. The Committee was satisfied on the evidence before it that ACCA had written to Miss Ye on three occasions, being 15 April 2024, 30 April 2024, and 15 May 2024, asking her to respond to the complaint against her. It was further satisfied that each of the emails had been successfully delivered to Miss Ye's email address. On each occasion Miss Ye had been reminded by ACCA of her duty to co-operate with the investigation in accordance with Regulation 3(1) of the Regulations. Miss Ye, however, had not responded to any of ACCA's correspondence relating to the investigation. The Committee did not accept Miss Ye's assertion that she had not been aware of the correspondence, in particular because ACCA China had successfully sent her a text message. The Committee, therefore, found Allegations 4a, 4b and 4c proved.

Allegation 5 - Misconduct Found

62. Having found Allegations 1, 2a, 4a, 4b and 4c proved, the Committee then considered whether the facts found proved amounted to misconduct.
63. In the Committee's view, Miss Ye's dishonest conduct demonstrated a clear disregard for ACCA's PER. 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. In the Committee's view, there would have been a risk of harm to the public if Miss Ye had been able to become a member of ACCA when she was not properly qualified to do so.
64. The Committee also determined that Miss Ye's conduct, in failing to co-operate with the investigation against her, fell far below the standards expected of a student of ACCA. In the Committee's determination, Miss Ye's dishonest conduct and her failure to co-operate with the investigation undermined the integrity of ACCA's PER and investigatory processes and had brought discredit to her, the Association and the accountancy profession.
65. Accordingly, the Committee found that Miss Ye's conduct fell far below the standards expected of a student of ACCA and amounted to misconduct.

66. The Committee, having found Allegation 5a proved in relation to Allegation 4, did not go on to consider Allegation 5b, which was pleaded in the alternative.

SUBMISSIONS ON SANCTION AND COSTS

67. Mr Mustafa informed the Committee that Miss Ye had no previous findings recorded against her, for which she should receive credit. Mr Mustafa submitted, however, that dishonesty lies at the top of the spectrum of misconduct. He further submitted that Miss Ye's dishonesty involved an element of premeditation and planning and that the dishonest conduct was solely for her own gain.
68. Mr Mustafa referred the Committee to ACCA's 'Guidance for Disciplinary Sanctions' and, in particular, section E2 which provides guidance on dishonesty cases.
69. In respect of costs, Mr Mustafa referred the Committee to the two costs schedules. He submitted that the costs claimed by ACCA of £6,668.00 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 referred the Committee to Miss Ye's two statements of financial means but submitted that Miss Ye had provided insufficient documentary evidence to support what she said about her [PRIVATE] financial means.

SANCTION AND REASONS

70. In reaching its decision on sanction, the Committee considered the submissions made by Mr Mustafa. 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 Ye, 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. The Committee accepted the advice of the Legal Adviser.

71. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features of the case.
72. The Committee considered that the following were mitigating features in the case:
 - (a) Miss Ye had no previous disciplinary findings recorded against her, albeit the Committee noted that she was in the early stages of her career.
 - (b) Miss Ye had admitted Allegation 1.
 - (c) Miss Ye recognised that she deserved to receive some kind of sanction for her conduct.
73. The Committee considered that Miss Ye'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 Ye, and she had not shown any remorse for her actions.
 - (c) Miss Ye's dishonest conduct had the potential to undermine the integrity of, and public confidence in, ACCA's PER and membership processes.
 - (d) Miss Ye's failure to co-operate with ACCA's investigation had the potential to undermine ACCA's investigatory process.
 - (e) Miss Ye's dishonest conduct had the potential to place members of the public at risk of harm as she could have gone on to falsely achieve membership of ACCA when she was not properly qualified to act as a professional accountant.
74. 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 student of ACCA had deliberately disregarded ACCA's PER and investigation requirements and had acted dishonestly.

75. The Committee then considered whether to reprimand Miss Ye. 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 Ye'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 and failing to co-operate in an investigation are both considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.
76. 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.
 - (d) genuine expression of regret/apologies.
 - (e) previous good record.
 - (f) no repetition of failure/conduct since the matters alleged.
 - (g) rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur.
 - (h) relevant and appropriate references.
 - (i) co-operation during the investigation stage.

77. The Committee considered that apart from Miss Ye's previous good record and her limited insight none of the other factors was present. Accordingly, the Committee considered that a severe reprimand would not adequately reflect the seriousness of Miss Ye's dishonest misconduct and her failure to co-operate with ACCA's investigation.
78. 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.'
79. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Miss Ye's case that warranted anything other than removal from the student register 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 remove Miss Ye from ACCA's student register.
80. Miss Ye had been complicit with a third party in submitting nine PO statements that had been copied from other trainees' PO statements, and she had subsequently failed to co-operate in ACCA's investigation into her conduct. In the Committee's determination, Miss Ye's conduct was fundamentally incompatible with her being a student 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.

81. The Committee was mindful that the sanction of removal from the student register 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 student was fundamentally incompatible with them being a student of ACCA. The Committee was satisfied that Miss Ye's dishonest conduct had reached that high threshold.
82. The Committee also considered that a failure to remove a student who had behaved 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 on ACCA's student register.
83. The Committee therefore ordered that Miss Ye be removed from ACCA's student register and it directed that it was in the interests of the public for this to have immediate effect.
84. The Committee did not deem it necessary to impose a specified period before which Miss Ye can make an application for readmission as a member of ACCA.

DECISION ON COSTS AND REASONS

85. The Committee was provided with two schedules of costs. ACCA applied for costs in the sum of £6,668.00 in respect of the investigation against Miss Ye and the hearing. Mr Mustafa, however, submitted that there should be a reduction because the hearing had concluded earlier than anticipated in the costs schedules.
86. The Committee considered Miss Ye's two statements of financial positions. It also noted that in her amended statement of financial position Miss Ye stated the following:

[PRIVATE] I don't know if ACCA will impose a high fine on me. [PRIVATE]. But I also believe that ACCA should indeed impose a certain amount of punishment, which is a lesson and experience for me'.

87. The Committee further noted what Miss Ye had stated in the CMF:

[PRIVATE] I have decided to switch careers, so I have not taken the ACCA exam in recent years.

[PRIVATE] I don't know if ACCA will impose a high fine on me. [PRIVATE] But I also believe that ACCA should indeed impose a certain amount of punishment, which is a lesson and experience for me'.

88. The Committee also took into consideration that Miss Ye [PRIVATE] that she had sent to ACCA.

89. The Committee considered that Miss Ye had been consistent about [PRIVATE] in all her correspondence with ACCA and in her completed statements of financial position and the CMF.

90. 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 [PRIVATE] as set out in her statement of financial position.

91. The Committee determined that, in all the circumstances, it would be fair and proportionate to order Miss Ye to pay a contribution to ACCA's costs in the sum of £100.00.

ORDER

- i. Miss Xinyan Ye shall be removed from ACCA's student register with immediate effect.
- ii. Miss Xinyan Ye shall pay ACCA's costs in the sum of £100.00.

Ms Ilana Tessler
Chair
11 March 2025