



## Hong Kong Institute of Certified Public Accountants takes disciplinary action against five registered students

(HONG KONG, 13 December 2023) On 16 November 2023, a Student Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants (“Institute”) ordered that Tan Ziwei, Wong Ka Man, Poon Chun Wa, Choi Hiu Wa and Leung Ho Lam (collectively “Respondents”) be declared not eligible to sit for any examination of the Institute for a period of two years with effect from 14 December 2023. In addition, the Respondents were reprimanded and ordered to pay costs of the disciplinary proceedings of \$15,375 severally.

The Respondents are students registered under the Professional Accountants By-laws (Cap. 50A) (“By-laws”). The Respondents were found to have committed plagiarism by submitting identical (or in one case, nearly identical) work for a written assignment of the Law module of the conversion programme (“Assignment”) run by their former employer, a Certified Public Accountants firm. The CPA firm reported the case to the Institute.

After considering the information available, the Institute lodged complaints against the Respondents under by-law 34(1).

The Student Disciplinary Committee found that Tan had been guilty of misconduct under by-law 34(1)(c) as he failed or neglected to observe, maintain or otherwise apply the fundamental principle of integrity under sections 110.1 A1(a) of the Code of Ethics for Professional Accountants (“COE”) by sharing the answers of his Assignment with Choi, knowing that or being negligent as to whether Choi may copy his answers to the Assignment.

The Student Disciplinary Committee also found that Wong, Poon, Choi and Leung had separately been guilty of misconduct under by-law 34(1)(c) in that they each failed or neglected to observe, maintain or otherwise apply the fundamental principle of integrity under section 110.1 A1(a) of the COE by plagiarizing the answer to an assignment of another person and falsely representing to the CPA firm that the answers submitted were their own.

The Student Disciplinary Committee was of the view that honesty and integrity are indeed the very pillars essential to upholding the standards of the accounting profession, and the very nature of an accountant’s work must be arrived at independently.

Having taken into account the circumstances of the case, the Student Disciplinary Committee made the above order against the Respondents under by-law 35(1).

## About HKICPA Disciplinary Process

The Hong Kong Institute of Certified Public Accountants ("HKICPA") promotes the highest professional and ethical standards in the accounting profession. Governed by the Professional Accountants Ordinance (Cap. 50) and its By-laws and the Student Disciplinary Committee Proceedings Rules, a Student Disciplinary Committee is convened to deal with a complaint referred by Council. If the complaint against a registered student is proven, the Committee will make disciplinary orders setting out the sanctions it considers appropriate. Subject to any appeal by the respondent, the order and findings of the Student Disciplinary Committee will be published.

For more information, please see:

<https://www.hkicpa.org.hk/en/News/Archival-records-on-regulatory-functions/Compliance/Disciplinary>

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## **About HKICPA**

The Hong Kong Institute of Certified Public Accountants ("HKICPA") is the statutory body established by the Professional Accountants Ordinance responsible for the professional training, development and regulation of certified public accountants in Hong Kong. The Institute has over 47,000 members and over 12,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

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