



Think Ahead

News release

07 December 2022

Member reprimanded*

On 06 December 2022 the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Miss Zheng Yan Yan from Beijing, People's Republic of China:

Allegations

Miss Zheng Yan Yan (Miss Yan Yan) at all material times an ACCA Affiliate,

Allegation 1

As part of her ACCA Practical Experience Requirement (PER), asked a work colleague (Person A), also an ACCA affiliate, information about their supervisor and in doing so Person A provided Miss Yan Yan with her (Person A's) completed training record which included statements in support of Person A's performance objectives.

Allegation 2

Having obtained Person A's completed PER training record, Miss Yan Yan mistakenly copied four of Person A's performance objective statements and uploaded these to her own PER training record claiming them to be her own.

Allegation 3

That Miss Yan Yan's conduct as described in 1 and 2 above was reckless in that she should have ensured the statements she uploaded to her PER Training record were her own, given these are an important element of ACCA's Practical Experience Requirement which, if satisfactorily completed, is part of ACCA's qualification

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leading to membership.

Allegation 4

Given the above, Miss Yan Yan is guilty of misconduct pursuant to bye-law 8(a)(i).

The Consent Orders Chair ordered that Miss Yan Yan be reprimanded.

ACCA's regulations require ACCA to publish the Committee's finding and orders by way of a press release, as soon as practicable.

- ends -

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Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com