

08 December 2022

Affiliate admonished*

On 25 November 2022 the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against an affiliate from Beijing, China, Peoples Rep of:

The Association of Chartered Certified Accountants (ACCA) and Ms Zhu Liling (the Parties) agree as follows:

Ms Zhu Liling (Ms Liling), at all material times an ACCA affiliate,

- 1) As part of her ACCA Practical Experience Requirement (PER), drafted statements in support of her performance objectives, (the Statements).
- 2) Sent a work colleague (Person A) and also an ACCA affiliate, her completed PER training record so Person A could obtain information about their supervisor but who then mistakenly copied four of Ms Liling's Statements and uploaded them to her (Person A's) own ACCA PER training record claiming them to be her own.
- 3) That Ms Liling's conduct as described in 1 and 2 above was reckless in that she should have ensured no other person had access to the Statements as contained in her PER training record, given these are an important element of ACCA's Practical Experience Requirement which, if satisfactorily completed, is part of ACCA's qualifications leading to membership.
- 4) Given the above, Ms Liling is guilty of misconduct pursuant to byelaw 8(a)(i).

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1) That Ms Liling shall be admonished.'

The Consent Orders Chair ordered that Ms Liling Zhu 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