

30 November 2023

Disciplinary Committee ordered student removed.

On 08 November 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Zhiwei Kong of Shenzhen, China:

Allegations

Mr Zhiwei Kong ('Mr Kong'), at all material times an ACCA trainee,

1. Purported to confirm in relation to his ACCA Practical Experience training record:
 - a) His Practical Experience Supervisor in respect of his practical experience training in the period from 1 June 2011 to 16 July 2020 was Person 'A' when Person 'A' did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
 - b) He had achieved the following Performance Objectives which was not true:
 - 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 19: Collect and evaluate evidence for an audit or assurance engagement
 - Performance Objective 20: Review and report on the findings of an audit or assurance engagement
 - Performance Objective 21: Business advisory

- Performance Objective 22: Data analysis and decision support

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

- a) In respect of Allegation 1a), dishonest, in that Mr Kong sought to confirm his Practical Experience Supervisor did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- b) In respect of allegation 1b) dishonest, in that Mr Kong knew he had not achieved all or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements or at all.

4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that Mr Kong failed to respond fully or at all to any or all of ACCA's correspondence dated:

- (a) 1 September 2022;
- (b) 16 September 2022;
- (c) 3 October 2022.

5. By reason of his conduct, Mr Kong is

- a) Guilty of misconduct pursuant to ACCA byelaw 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

The Disciplinary Committee ordered that Mr Zhiwei Kong be removed from student register and to pay costs to ACCA in the sum of £5700 00

Please note that this may be the subject of an appeal.

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

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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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