



Think Ahead

News release

01 December 2023

Disciplinary Committee ordered member excluded*

On 27 November 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Haining Zhou of Nan Tong, China:

Allegations

Haining Zhou ('Miss Zhou'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 30 December 2020 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:
 - a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 09 October 2017 to 30 December 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) She had achieved the following Performance Objectives which was not true:
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 11: Identify and manage financial risk
2. Miss Zhou's conduct in respect of the matters described in Allegation 1 above was:

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- a) In respect of Allegation 1a), dishonest, in that Miss Zhou sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
 - b) In respect of Allegation 1b) dishonest, in that Miss Zhou knew she had not achieved any or all 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 she failed to respond fully or at all to any or all of ACCA's correspondence dated:
- (a) 01 September 2022;
 - (b) 16 September 2022;
 - (c) 03 October 2022.
5. By reason of her conduct, Miss Zhou 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.

The Disciplinary Committee ordered that Miss Haining Zhou be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £5,200.00.

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