



Think Ahead

News release

25 October 2023

Disciplinary Committee ordered affiliate excluded with immediate effect*

On 20 October 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Su Ying Huang of Chengdu, Sichuan, China.

Allegations

Miss Su Ying Huang (Miss Huang), at all material times an ACCA affiliate,

1. In May 2022 submitted or caused to be submitted to ACCA a Practical Experience (PER) training record which purported to have been signed by Person A and in doing so represented that Person A:
 - a. had acted as her Practical Experience Supervisor and
 - b. in that role had approved all her Performance Objectives.
2. Miss Huang's conduct in relation to Allegation 1 above:
 - a. was dishonest in that Miss Huang knew Person A had not signed her PER training record and approved all her Performance Objectives.
3. By reason of her conduct, Miss Huang is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of the matters set out at allegations 1 and 2 above.

The Disciplinary Committee ordered that Miss Huang be removed from the affiliate register with immediate effect and to pay costs to ACCA in the sum of £5,500.00.

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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