

11 July 2024

## **Disciplinary Committee ordered member to be excluded with immediate effect**

On 28 June 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Minghui Xu of Wuhan, China:

### Allegations

Minghui Xu ('Miss Xu'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 18 January 2022 and in doing so claimed in her ACCA Practical Experience training record that she had achieved the following six Performance Objectives:
  - Performance Objective 1: Ethics and professionalism
  - Performance Objective 5: Leadership and management
  - Performance Objective 8: Analyse and interpret financial reports
  - Performance Objective 11: Identify and manage financial risk
  - Performance Objective 12: Evaluate management accounting systems
  - Performance Objective 17: Tax planning and advice
2. Miss Xu's conduct in respect of the matters described in Allegation 1 above was: -
  - a) Dishonest, in that Miss Xu knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above in the manner claimed in the corresponding performance objective statements or at all.
4. By reason of her conduct, Miss Xu is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Miss Minghui Xu be excluded from ACCA membership with

immediate effect and to pay costs to ACCA in the sum of £1,500.

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*

**- ends -**

**For media enquiries, contact:**

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**About ACCA**

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: [www.accaglobal.com](http://www.accaglobal.com)