

07 May 2025

## **Disciplinary Committee ordered affiliate serverly reprimanded**

On 03 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mrs Yining Sun of Chengdu, China:

### Allegations

Yining Sun (Mrs Sun), at all material times an ACCA affiliate

1. Submitted or caused to be submitted to ACCA on or about 19 May 2022 a Practical Experience Requirement training record which purported to confirm she had achieved Performance Objectives 23, 24 and 25
2. Mrs Sun's conduct in respect of Allegation 1 above was reckless in that she had not achieved the Performance Objectives referred to in Allegation 1 above in the manner she claimed in the corresponding Performance Objective Statements as she should have known
3. By reason of her conduct, Miss Sun is guilty of misconduct pursuant to ACCA bye-law 8(a)(i).

The Disciplinary Committee ordered that Mrs Sun be Serverly Reprimanded and to pay costs to ACCA in the sum of £5650.00.

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 - ends –*

**For media enquiries, contact:**

ACCA News Room

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

**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](https://www.accaglobal.com)