

24 April 2025

## **Disciplinary Committee ordered member excluded\***

On 09 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mrs Lin Han of Beijing, China:

### Allegations

Mrs Lin Han ('Mrs Han'), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 24 May 2022 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 whilst employed by Firm 'B' 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:
    - Performance Objective 6: Record and process transactions and events
    - Performance Objective 9: Evaluate investment and financing decisions
    - Performance Objective 22: Data analysis and decision support
2. Mrs Han's conduct in respect of the matters described above was:
  - a) In respect of Allegation 1a) dishonest in that Mrs Han sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew was untrue.

b) In relation to Allegation 1b), dishonest in that Mrs Han knew she 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. By reason of her conduct, Mrs Han is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Mrs Han be excluded from ACCA Membership and to pay costs to ACCA in the sum of £5,800.

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)