

25 April 2025

## **Disciplinary Committee ordered member excluded with immediate effect\***

On 11 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Xinming Wang of Dalian, China:

### Allegations

Xinming Wang ('Miss Wang'), at all material times an ACCA trainee,

1 (a) Caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor specifically, that Miss Wang had achieved four performance objectives in the manner claimed and or had 41 months qualifying experience.

1 (b) Whether by herself or through a third party applied for membership to ACCA on or about 1 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 3: Strategy and innovation
- Performance Objective 4: Governance, risk and control
- Performance Objective 5: Leadership and management

2. Miss Wang's conduct in respect of the matters described in Allegation 1 above was:

a) In relation to Allegation 1 a) dishonest in that Miss Wang knew her practical experience supervisor had not approved her Practical Experience training Record in respect of the matters referred to in allegation 1 (a) above.

b) In relation to Allegation 1 b) dishonest in that Miss Wang knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements or at all.

4. By reason of her conduct, Miss Wang 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 2 above.

The Disciplinary Committee ordered that Miss Wang be excluded from ACCA membership with immediate effect and to pay costs to ACCA in the sum of £6,000.00.

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:**

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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)