23 May 2025

Disciplinary Committee ordered student removed*

On 22 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Liu Jie'en of Zhongshan, China:

<u>Allegations</u>

Miss Liu Jie'en ('Miss Jie'en'), at all material times an ACCA trainee:

1)   On or about 22 January 2023 in relation to her ACCA Practical Experience Training Record caused or permitted a third party

   a)   To register Person A as her practical experience supervisor and further,
   b)   To approve in Person A's name 12 months of qualifying experience and further,
   c)   To approve in Person A's name her nine performance objectives.

2)   Whether by herself or through a third party applied for membership to ACCA on or about 28 January 2023 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:

   •   Performance Objective 1: Ethics and professionalism
   •   Performance Objective 2: Stakeholder relationship management
   •   Performance Objective 4: Governance, risk and control
   •   Performance Objective 5: Leadership and management
   •   Performance Objective 7: Prepare external financial reports
   •   Performance Objective 18: Prepare for and plan the audit and assurance process
   •   Performance Objective 20: Review and report on the findings of an audit or assurance engagement

ACCA

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3)   Miss Jie'en's conduct in respect of the matters described above was:

   a)   In relation to Allegation 1 a), dishonest in that Miss Jie'en knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.

   b)   In relation to Allegation 1 b), dishonest in that Miss Jie'en knew her supervisor, Person A, had not approved her qualifying experience.

   c)   In relation to Allegation 1 c), dishonest in that Miss Jie'en knew Person A had not approved her nine performance objectives.

   d)   In relation to Allegation 2, dishonest in that Miss Jie'en knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.

5)   By reason of her conduct, Miss Jie'en 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 Liu Jie'en be removed from the student register and to pay costs to ACCA in the sum of 500.00.

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

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For media enquiries, contact:

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