

20 August 2025

Disciplinary Committee ordered trainee severe reprimand*

On 13 August 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mrs Qing Miao of Shanghai, China:

Allegations

Mrs Qing Miao ('Mrs Miao'), at all material times an ACCA trainee:

- 1) On or about 21 October 2021 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 a total of 48 months of qualifying experience and further,
 - c) To approve in Person A's name her performance objectives.
- 2) 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 5: Leadership and management
 - Performance Objective 7: Prepare external financial reports
 - Performance Objective 14: Monitor performance
- 4) In the further alternative any or all of the conduct referred to in Allegations 1 and 2 above was reckless in that:
 - a) Mrs Miao failed to ensure that her Practical Experience training Record was approved in all material respects by her practical experience supervisor.

b) Mrs Miao paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 2 accurately set out how each objective had been met.

5) By reason of her conduct, Mrs Miao is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of all the matters set out at 1 to 4 above.

The Disciplinary Committee ordered that Mrs Qing Miao be severely reprimanded 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:

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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