

22 September 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 21 October 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Yumeng He.

Allegations

Ms Yumeng He ('Ms He'), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 06 February 2023 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 in the period from 19 November 2018 to 26 October 2020 was Person A when Person A had not supervised that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
 - b) Her Practical Experience Supervisor in respect of her practical experience training in the period from 06 May 2021 to 07 December 2022 was Person B when Person B had not supervised that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
2. Ms He's conduct in respect of the matters described above was:

- a) In relation to Allegation 1 a), and /or 1 b), dishonest in that Ms He knew her supervisors, Person A and/ or Person B, had been falsely registered as her practical experience supervisors.
 - b) In relation to Allegations 1a) and / or 1 b, dishonest in that Ms He knew her supervisors, Person A and/ or Person B, had not approved her qualifying experience.
 - c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
3. In the further alternative any or all of the conduct referred to in Allegation 1 above was reckless in that Ms He failed to ensure that her Practical Experience Training Record was approved in all material respects by her practical experience supervisors.
4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully to ACCA's correspondence dated:
- (a) 29 April 2025;
 - (b) 09 May 2025;
 - (c) 23 May 2025;
 - (d) 04 June 2025.
5. By reason of her conduct, Ms He is
- a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above; in the alternative in respect of Allegation 4 only;
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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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