Think Ahead ACCA

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	**Mr Yanghao Hu**
Heard on:	**Wednesday, 24 June 2026 & 26 August 2026**
Location:	**Remotely via Microsoft Teams**
Committee:	**Dr Helen Goulding** **Ms Nimra Syeda** **Ms Yvonne Walsh**
Legal Adviser:	**Mr David Marshall (24 June 2026)** **Mr Ashraf Khan (26 August 2026)**
Persons present And capacity:	**Ms Hena Patel (Case Presenter on behalf of ACCA)** **Mr Hu (Member)** **Ms Aimee Murphy (Hearings Officer)**
Summary:	**Excluded from membership with immediate effect**
Costs:	**£1000**

1. The Committee heard an allegation of misconduct against Mr Hu. Ms Patel appeared for ACCA. Mr Hu was present and represented himself.

2. The Committee had a main bundle of papers containing 395 pages, a mini bundle containing 16 pages, a Tabled Additionals bundle of 11 pages and a service bundle containing 23 pages.

PRELIMINARY APPLICATIONS

3. In his Case Management Form, Mr Hu indicated that he wanted ‘all of my case’ to be heard in private but he decided not to pursue this application. Ms Patel did not have any preliminary applications.

ALLEGATION(S)/BRIEF BACKGROUND

4. Mr Hu was registered as an ACCA affiliate on 19 October 2020. An affiliate is a person who has passed the ACCA exams but has not yet demonstrated sufficient practical experience to be admitted as a Member. Persons who have not yet gained membership are also known as trainees, whether or not they have passed all the exams. To obtain full membership a trainee must demonstrate at least 36 months’ practical experience. This is done by the trainee recording relevant practical experience in that trainee's Practical Experience Requirement (PER) training record.

5. This is done using an online tool called 'MyExperience' which is accessed via the student's MyACCA portal. As part of their practical experience, each trainee is required to complete nine performance objectives (POs) under the supervision of a qualified accountant. An accountant is recognised by ACCA as a qualified accountant if they are a qualified accountant recognised by law in the trainee's country and/or a member of an IFAC body (International Federation of Accountants). Once a trainee believes they have completed a PO, they are required to provide a statement in their PER training record describing the experience they have gained in order to meet the objective. Given that this is a description of their own experience, the statement should be unique to them. Through the online tool, the trainee then requests their practical experience supervisor to approve that PO.

6. In addition to approval of their POs, the trainee must ensure that their employment where they have gained relevant practical experience (being a minimum of 36 months) has been confirmed by the trainee's line manager who is usually also the trainee's qualified practical experience supervisor. This

means the same person can and often does approve both the trainee's time and achievement of the POs. If the trainee's line manager is not qualified, the trainee can nominate a supervisor who is external to the firm to supervise their work and approve their POs. This external supervisor must have some connection with the trainee's firm, for example as an external accountant or auditor.

7. Once all nine POs have been approved by the trainee's practical experience supervisor (whether internal or external) and their minimum 36 months of practical experience has been approved, the trainee is eligible to apply for membership – assuming they have also passed all their ACCA exams and successfully completed ACCA's Ethics module.

8. Mr Hu applied for membership on or about 09 September 2021 and was granted membership on 16 September 2021.

9. The PER training records of fifteen ACCA trainees were reviewed by ACCA's Professional Development Team. ACCA considered that this review revealed serious irregularities. In particular, ACCA considered that the trainees shared most of the same PO statements as each other and/or shared the same supervisors. The PO statements for these fifteen trainees were approved between 11 August 2021 and 17 October 2022. All fifteen trainees were referred to ACCA's Investigations Team. Mr Hu was one such trainee.

10. Following the conclusion of the investigation, Mr Hu faced the following allegations:

Schedule of Allegations

Yanghao Hu ('Mr Hu'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 09 September 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience training record his Practical Experience Supervisor in respect of his practical experience training in the period from 02 April 2018 to 24 August

2021 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.

2) Mr Hu's conduct in respect of the matters described in Allegation 1 above was:

a) Dishonest in that Mr Hu sought to confirm his Practical Experience Supervisor was Person A and Person A supervised his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue

b) In the alternative, demonstrates a failure to act with integrity.

3) In the further alternative to Allegation 2a) and 2b) above, such conduct was reckless in that Mr Hu paid no or insufficient regard to ACCA's requirements to ensure:

a) his practical experience was supervised

b) his Practical Experience Supervisor, Person A, was able to personally verify the achievement of the performance objectives he claimed and/or verify they had been achieved in the manner claimed.

4) By reason of his conduct, Mr Hu 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.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

11. ACCA did not call any oral evidence at the hearing. Ms Patel relied on the documents in the bundle. The evidence included witness statements from a Senior Administrator in ACCA’s Member Support Team and a Professional Development Co-ordinator at ACCA. In the Case Management Form Mr Hu stated that he did not require these witnesses to attend the hearing. ACCA also

relied on correspondence with Person A. Mr Hu gave oral evidence and was cross examined by Ms Patel and questioned by the Committee. The Committee reminded itself that the burden of proving each allegation rested throughout on ACCA and that the applicable standard of proof was the balance of probabilities. It considered each allegation separately.

Allegation 1

12. On the basis of the records there was no doubt that Mr Hu had applied for membership on or about 09 September 2021 and that he had named Person A as his Practical Experience Supervisor. Mr Hu completed the Practical Experience Record naming Person A as his supervisor on 08 September 2021. Person A was said to have approved each of Mr Hu's nine performance objectives, all on that day. Mr Hu's 40 months of relevant practical experience was separately approved by his non-IFAC qualified line manager.

13. ACCA had been in contact with Person A, who was an ACCA member. Initially he had confirmed that he had verified Mr Hu's practical experience. However after further questioning he volunteered the following information on 16 January 2024, in relation to both Mr Hu and a number of other trainees:

After careful consideration, I would like to be honest with you:

(1) I did not have any supervision over those trainees, as they were all recommended by acquaintances or contacted through other channels.

(2) I have not worked in any company either, as I am still unemployed to this day. The two companies mentioned in earlier emails are indeed unofficially-registered private organizations that I orally created with a few friends a long time ago, but are no longer exist for a long time and have no relation to this PER experience supervision.

(3) Therefore, the whole thing is actually that those trainees or their representors contacted me through acquaintances or other channels, but I did not supervise their work. In the previous investigation phase, all the

materials I provided to you were untrue, and I deeply apologize for this behavior.

14. On 22 December 2023 Person A stated his wish to give up his ACCA membership.

15. In the absence of support from Person A, ACCA asked Mr Hu for evidence that Person A had supervised his practical experience in accordance with ACCA's requirements. The Committee considered the material relied upon by Mr Hu but was not satisfied that it demonstrated supervision by Person A of the nature required by ACCA. Instead he made general statements about Person A providing assistance to him in setting up a new business, for example, in producing financial statements and dealing with tax matters. What he described was consistent with someone who gave Mr Hu advice or mentorship but not with formal supervision of a trainee accountant in practice. Mr Hu maintained this position in his oral evidence.

16. In his application for membership Mr Hu had claimed supervised practical experience from 2018. However, in oral evidence he said that he first had the idea of becoming an ACCA member in about 2020 or 2021 and it was not until 2021 that he spoke to Person A about becoming his supervisor.

17. In oral evidence Mr Hu did not give any example of a situation where he was supervised. During questioning he displayed little understanding of the role of an ACCA PER supervisor. He told the Committee that he expected Person A to take responsibility and let him know if there were any issues with his application for membership.

18. When it was pointed out to him that a great deal of guidance on supervision was available to him online, he said that his limited knowledge of English was a barrier and he could not remember what guidance he might have accessed. When asked detailed questions about any matter he tended to say that he could not be expected to remember what happened so long ago and that he had replaced his 'phone over the relevant period so had lost his records.

19. The evidence of Mr Hu supported what Person A had said. The Committee was satisfied that Person A did not provide supervision to Mr Hu of a type that was in accordance with ACCA's requirements. The Committee was conscious that Person A had previously provided ACCA with an account which was inconsistent with their later admission and it therefore approached their evidence with caution. It did not accept their later account simply because they had made it. However, on the central question of supervision, the Committee considered that account to be supported by Mr Hu's own evidence, including the timing of his approach to Person A, his inability to identify an example of supervision of the kind required by ACCA and his description of Person A principally providing advice when financial or tax issues arose.

The Committee was satisfied that Allegation 1 was proved.

For the avoidance of doubt, this was not a finding that Mr Hu's underlying employment or all of the work experience he claimed was fictitious. The issue was whether Person A had supervised and was able properly to verify that experience and the performance objectives in accordance with ACCA's requirements.

Allegations 2 and 3

20. In relation to Allegation 2(a) Mr Hu ought to have known that without verified practical experience he could not be accepted as a member of ACCA. The Committee also took account of the fact that Mr Hu had previously applied for membership in October 2020 and had been informed by ACCA that his performance objectives had not been completed and that he had no experience time signed off. He therefore knew before his renewed application in September 2021 that completion and approval of the PER was a requirement for admission to membership. He ought to have known that whatever business relationship he had with Person A it did not amount to supervision of the kind required by ACCA. He ought to have known that Person A was not in a position to verify his practical experience.

21. ACCA's document 'Practical Experience Requirement' states: 'A practical

experience supervisor cannot sign off experience that you have not been able to demonstrate to them in the workplace.' The Committee was not satisfied that Person A had been involved with Mr Hu's work for a sufficient period or in a sufficiently close capacity to enable Mr Hu to demonstrate his competence to him in the manner required by ACCA.

22. Mr Hu ought to have known that the practical experience he was claiming had not been supervised and verified in accordance with ACCA's requirements and that he had therefore not demonstrated satisfaction of the PER for membership. However, the Committee was not persuaded, on the balance of probabilities, that he *did* know that those requirements had not been met or that his actions were premeditated.

23. The Committee characterised his failure to check ACCA's guidance on what supervision and supervisor were required as careless, blasé, incompetent and irresponsible but it did not conclude that he was someone knowingly lying to his regulator. Mr Hu had simply given no thought to whether he met the criteria for membership. He repeatedly claimed to the Committee that he was a victim because Person A, as a qualified accountant and ACCA member, should have highlighted any problems and done whatever was necessary for him to qualify. He did not accept that it was entirely his own responsibility for ensuring that the requirements relating to his application for membership were satisfied.

24. For these reasons the Committee did not make a finding of dishonesty or lack of integrity. It was not satisfied that ACCA had proved that Mr Hu knowingly made a false representation, nor that the circumstances established a failure to act with integrity.

25. However, the Committee considered that Mr Hu's conduct went beyond a mere mistake or inadvertence. He knew that supervised and approved practical experience was a requirement for membership, yet he failed to take proper care to establish what ACCA required of a practical experience supervisor or to ensure that Person A was in a position personally to supervise and verify the performance objectives claimed. Taking those matters together, the Committee was satisfied that his conduct amounted to recklessness.

The Committee found Allegation 3 proved.

Allegation 4: misconduct

26. The Committee considered that Mr Hu's recklessness with regard to his membership qualification was a very serious matter. Recklessness cannot be tolerated in a professional accountant who may carry great responsibility for others. The Committee was satisfied that Mr Hu's actions amounted to misconduct. The PER is an important component of the qualification for ACCA membership because it requires relevant practical experience to be appropriately supervised and verified. In this instance Mr Hu's conduct resulted in his admission to membership without his having demonstrated compliance with those requirements. His conduct fell far below the standards expected. The Committee considered that his conduct was capable of undermining confidence in ACCA's membership requirements and the standards expected of those admitted to membership. The Committee was satisfied that Mr Hu's actions amounted to misconduct.

SANCTION(S) AND REASONS

27. Ms Patel referred the Committee to ACCA's Guidance for Disciplinary Sanctions and to the sanctions available under Regulation 13. She reminded the Committee that the purpose of sanction was not punitive but was to protect the public, maintain public confidence in ACCA and the accountancy profession and uphold proper standards of conduct and performance. She submitted that any sanction should be proportionate and that the Committee should consider the available sanctions in ascending order of seriousness. She confirmed that there were no known previous disciplinary findings against Mr Hu. She did not invite the Committee to impose any particular sanction.

28. Mr Hu maintained that his underlying work experience was genuine and referred to the documents he had provided in support of that position. He submitted that it was unreasonable to expect him to produce historic

screenshots after a number of years. He continued to maintain that Person A bore responsibility for what had happened and described himself as a victim of Person A's conduct. He also referred to the difficulties faced by ACCA trainees in China, including language and cultural differences and what he regarded as insufficient guidance in Chinese. He emphasised that he had cooperated with ACCA throughout the investigation and asked the Committee to take all of those matters into account.

29. The Legal Adviser reminded the Committee that, although Mr Hu had been an affiliate/trainee at the time of the conduct, he had been admitted to ACCA membership on 16 September 2021 and was now a member. The sanctions available were therefore those applicable to a member under Regulation 13(1).

30. The Legal Adviser advised the Committee as to the purpose of sanction, the public interest and the need for proportionality. He reminded the Committee to consider the least serious sanction first and to stop when it reached a sanction which was sufficient and no more than necessary. He referred the Committee to the current Guidance for Disciplinary Sanctions . He reminded the Committee that dishonesty and lack of integrity had not been proved and that the Committee had not found Mr Hu's conduct to be intentional or premeditated. Nevertheless, the misconduct concerned the Practical Experience Requirement, an important part of the route to ACCA membership. The Committee was also advised to consider Mr Hu's current insight, any remediation and all relevant aggravating and mitigating factors.

31. The Committee accepted the advice of the Legal Adviser and had regard to the Guidance. In mitigation, the Committee took into account that Mr Hu had no previous disciplinary findings, that his conduct had not been found to be intentional or premeditated, that there was no evidence of repetition and that he had engaged and cooperated with ACCA throughout the proceedings.

32. The Committee's principal concern was Mr Hu's continuing lack of insight. He continued to place responsibility upon Person A and ACCA and to describe himself as a victim. The Committee was not satisfied that he understood his own responsibility for ensuring that the PER had been properly met before

obtaining membership. It found no evidence of genuine remorse or regret and no evidence that he had taken steps to remediate the deficiency in his practical experience supervision. Since dishonesty had not been proved the Committee disregarded Mr Hu's submissions that he had not been dishonest.

33. The Committee first considered taking no further action. It concluded that this would be wholly insufficient given the seriousness of the misconduct and would not satisfy the public interest.

34. The Committee next considered an admonishment. It recognised that the conduct had not been deliberate and that Mr Hu had cooperated with ACCA. However, the misconduct was too serious for an admonishment, particularly in the absence of insight, remorse or remediation. An admonishment would not adequately uphold proper professional standards or maintain public confidence.

35. The Committee then considered a reprimand. The Guidance indicates that a reprimand is ordinarily appropriate for misconduct of a minor nature where there is no continuing risk and sufficient insight. The Committee did not regard Mr Hu's misconduct as minor. In view of his continuing lack of insight, it was also not satisfied that there was no continuing risk. A reprimand was therefore insufficient.

36. The Committee considered carefully whether a severe reprimand would be sufficient. It recognised that a severe reprimand may be appropriate for serious misconduct which was not intentional, including conduct which was reckless. There were therefore features of the case which could point towards that sanction. However, the Committee remained concerned by Mr Hu's lack of insight, the absence of remorse or remediation and his continuing failure to accept personal responsibility. It was particularly concerned that a severe reprimand would leave Mr Hu in ACCA membership, despite a finding that his practical experience had not been supervised and verified in accordance with ACCA's requirements. In those circumstances, the Committee concluded that a severe reprimand would not adequately address the continuing regulatory risk or maintain confidence in ACCA's membership requirements.

37. The Committee therefore considered exclusion from membership. It regarded the misconduct as a serious departure from the standards expected of an ACCA member. Although dishonesty and a lack of integrity had not been proved, Mr Hu's continuing lack of insight and absence of remediation meant that the Committee could not be satisfied that the concerns identified would not recur. In particular, he had not demonstrated an understanding of the importance of his personal responsibility for satisfying ACCA's requirements for properly supervised and verified practical experience. The Committee concluded that, in the circumstances, allowing Mr Hu to remain a member would be incompatible with the public interest and that exclusion was the only sufficient and proportionate sanction.

38. The Committee therefore ordered that Mr Hu be excluded from membership. It did not consider it necessary or proportionate to extend the ordinary minimum period prescribed by the Regulations. Mr Hu will therefore be unable to apply for readmission until at least 12 months after the effective date of the exclusion order. The Committee noted that readmission is not automatic at the expiry of that period and that any future application will be determined by the Admissions and Licensing Committee.

39. The Committee considered that Mr Hu might be assisted, if he wished to seek readmission in the future, by:

(a) demonstrating genuine insight into the misconduct and accepting his own responsibility;

(b) taking appropriate steps to remediate the matters identified, including obtaining ACCA advice as to how properly to address the PER and supervision deficiency;

(c) maintaining a good professional and regulatory record;

(d) providing evidence of competence and good professional conduct;

(e) obtaining appropriate independent references from persons aware of the disciplinary findings; and

(f) demonstrating genuine learning and regret.

The Committee emphasised that these were not conditions of readmission, were not exhaustive and did not bind the Admissions and Licensing Committee in any future application.

COSTS AND REASONS

40. Ms Patel applied on behalf of ACCA for costs in the sum of £10,953.50. She submitted that the costs had been reasonably incurred and reminded the Committee that costs were compensatory rather than punitive. In the absence of an appropriate costs order, the costs of regulatory proceedings would fall upon ACCA's wider membership. She accepted that the Committee should take account of Mr Hu's ability to pay.

41. Mr Hu submitted that the sum claimed was far beyond his means. He relied upon the financial information and bank statement contained in the financial bundle. He said that his income was low, that his company had experienced financial difficulties following Covid-19 and the downturn in the Chinese economy, and that he had very limited savings. He submitted that an order approaching the amount claimed by ACCA would place him in serious financial difficulty.

42. The Legal Adviser advised the Committee that its power to award costs arose under Regulation 15(1). Costs were compensatory and not an additional sanction. The Committee should consider whether ACCA's costs were reasonably incurred and reasonable in amount, whether Mr Hu's conduct of the proceedings had affected the costs beneficially or adversely, the fact that not all allegations had been proved without applying any automatic percentage reduction, and Mr Hu's financial and personal circumstances and ability to pay.

43. The Committee considered that ACCA's costs were, in general, reasonably incurred. It noted, however, that the schedule contained estimated attendance

costs for the reconvened hearing which exceeded the time ultimately required and considered that some allowance should be made for that. The Committee otherwise identified no material concern with the costs claimed.

44. The Committee then considered Mr Hu's limited means. The Committee also took account of the bank statement provided by Mr Hu and his oral explanation of that document. It was satisfied that he did not have the means to pay anything approaching ACCA's total costs. It considered that requiring payment of the full sum, or any substantial proportion of it, would place him in significant financial difficulty.

45. The Committee nevertheless considered that Mr Hu should make an appropriate contribution towards ACCA's costs. Balancing the costs reasonably incurred against his limited means, and having regard to the financial evidence he had provided, the Committee concluded that £1,000 represented a reasonable and proportionate contribution. It therefore ordered Mr Hu to pay £1,000 towards ACCA's costs.

EFFECTIVE DATE OF THE EXCLUSION ORDER

46. Following the Committee's decision on sanction and costs, the parties were invited to address the Committee on whether the exclusion order should take immediate effect. Ms Patel reminded the Committee of its power under Regulation 20 to make an exclusion order immediately effective where that was required in the public interest. Mr Hu repeated that he regarded Person A as responsible for what had occurred and that he regarded himself as a victim, and he asked the Committee to consider his position carefully.

47. The Committee had regard to Regulation 20(1)(b), under which an exclusion order made pursuant to Regulation 13(1)(c) may be directed to take immediate effect where the Committee considers this to be in the interests of the public. It recognised that immediate effect was a separate decision and did not follow automatically from the imposition of exclusion.

48. The Committee considered the reasons which had led it to exclude Mr Hu. In

particular, it had found a continuing lack of insight, no meaningful remediation and a continuing regulatory concern arising from Mr Hu remaining in membership notwithstanding the deficiencies in the PER supervision upon which his admission to membership had depended. It considered Mr Hu's interests but concluded that the need to protect the public interest, uphold proper professional standards and maintain confidence in ACCA and its membership requirements outweighed those interests. It was not satisfied that it would be consistent with the public interest for Mr Hu to remain an ACCA member during the ordinary appeal period.

49. The Committee therefore directed, pursuant to Regulation 20(1)(b), that the order excluding Mr Hu from membership shall take immediate effect in the interests of the public.

ORDER

50. For the reasons set out above, the Committee determines that:

- Allegation 1 is proved.
- Allegations 2(a) and 2(b) are not proved.
- Allegation 3 is proved.

51. The Committee determined that the facts found proved amount to misconduct and therefore Allegation 4 is proved.

52. Pursuant to Regulation 13(1)(c) of the Complaints and Disciplinary Regulations, the Committee directs that Mr Yanghao Hu be excluded from membership of ACCA.

53. Pursuant to Regulation 20(1)(b) of the Complaints and Disciplinary Regulations, the Committee directs that the order excluding Mr Hu from membership take immediate effect in the interests of the public.

54. Pursuant to Regulation 15(1) of the Complaints and Disciplinary Regulations, the Committee orders Mr Hu to pay ACCA's costs in the sum of £1,000.

Dr Helen Goulding
Chair
26 August 2026

