ACCA Think Ahead

News release

25 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 09 and 10 December 2026. 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 Miss Ye Shi.

Allegations

Ye Shi ('Miss Shi'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 6 September 2020 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 1 March 2019 to 31 August 2020 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

   b) she had achieved the following Performance Objectives:

   • Performance Objective 1: Ethics and professionalism

   • Performance Objective 2: Stakeholder relationship management

   • Performance Objective 3: Strategy and innovation

- Performance Objective 4: Governance, risk, and control
- Performance Objective 8: Analyse and interpret financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 11: Identify and manage financial risk

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

a) In respect of Allegation 1a), dishonest, in that Miss Shi sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which they knew to be untrue.

b) In respect of allegation 1b) dishonest, in that Miss Shi knew she had not achieved all or any of the performance objectives referred to in paragraph

1b) above as described in the corresponding performance objective statements or at all.

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 to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Shi paid no or insufficient regard to ACCA's requirements to ensure:

a) her practical experience was supervised;

b) her Practical Experience Supervisor was able to personally verify the achievement of the performance objectives she claimed and/or verify it had been achieved in the manner claimed;

c) that the performance objective statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.

4. By reason of her conduct, Miss Shi 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 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:
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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