ACCA Think Ahead

News release

18 August 2026

Disciplinary Committee ordered member excluded with immediate effect*

On 31 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Xinyue Niu of Shanghai, China:

<u>Allegations</u>

Xinyue Niu ('Miss Niu'), at all material times an ACCA trainee:

1) Whether by herself or through a third party, applied for membership to ACCA on or about 16 May 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

   a) Her Practical Experience Supervisor, being her IFAC qualified external supervisor, in respect of her practical experience training in the period from 04 March 2014 to 06 June 2017 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) Her Practical Experience Supervisor, being her Non IFAC qualified line manager, in respect of her practical experience training from 04 March 2014 to 06 June 2017 was Person B when Person B did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.

   c) That her practical experience training from 04 March 2014 to 06 June 2017 had been gained while she was employed at Firm C.

   d) She had achieved Performance Objective 1: Ethics and professionalism.

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

a) In relation to Allegation 1a), dishonest in that Miss Niu sought to confirm her Practical Experience Supervisor was Person A and Person A supervised her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.

b) In relation to Allegation 1b), dishonest in that Miss Niu sought to confirm her Practical Experience Supervisor was Person B and Person B supervised her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.

c) In relation to Allegation 1c), dishonest in that Miss Niu knew she had not gained her practical experience from 04 March 2014 to 6 June 2017 whilst employed at Firm C.

d) In relation to Allegation 1d), dishonest in that Miss Niu knew she had not achieved the performance objective referred to in Allegation 1d) above as described in the corresponding performance objective statement.

4) By reason of her conduct, Miss Niu 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 2 above.

The Disciplinary Committee ordered that Miss Xinyue Niu be excluded from ACCA membership with immediate effect and to pay costs to ACCA in the sum of £6,370.00.

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