

04 June 2026

Disciplinary Committee ordered student severely reprimanded*

On 02 June 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Zhang Xiaoqian, of Zhangjiakou, China.

Allegations

Mr Zhang Xiaoqian (“Mr Xiaoqian”), a former registered student of the Association of Chartered Certified Accountants (“ACCA”):

1. Be On 4 August 2024 Mr Xiaoqian submitted or caused to be submitted to ACCA false documents, namely a Bachelor of Science in Accounting with Specialization in Professional Accountancy Certificate dated 6 June 2018 (the “Certificate”) and an Examination Transcript dated 12 June 2018 (the “Transcript”), purportedly issued by the University of Macau in support of his application for exemptions.
2. Mr Xiaoqian’s conduct in allegation 1 above was:
 - a) Dishonest in that he knew that the Certificate and Transcript he submitted or caused to be submitted to ACCA were false.
3. By reason of any or all of the conduct in allegation 1 and 2 above, Mr Xiaoqian is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Xiaoqian be severely reprimanded and to pay costs of £7,153.00 to ACCA.

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