

07 May 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 04 June 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 Mr Liang Yang.

Allegations

Mr Liang Yang ('Mr Yang'), at all material times an ACCA trainee:

1. Whether by himself or through a third party, applied for membership to ACCA on or about 17 October 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record:
 - a) His Practical Experience Supervisor (IFAC qualified external supervisor) in respect of his practical experience training in the period from 9 March 2019 to 17 October 2022 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) His Practical Experience Supervisor (non IFAC qualified line manager) in respect of his practical experience training in the period from 9 March 2019 to 17 October 2022 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) He had achieved all or any of 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 5: Leadership and management
- Performance Objective 8: Analyse and interpret financial reports
- Performance Objective 9: Evaluate investment and financing decisions
- Performance Objective 11: Identify and manage financial risk
- Performance Objective 13: Plan and control performance

2. Mr Yang's conduct in respect of the matters described above was:

- a) In relation to Allegation 1 a), dishonest in that Mr Yang 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 relation to Allegation 1 b), dishonest in that Mr Yang sought to confirm his Practical Experience Supervisor was Person B and Person B supervised his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- c) In relation to Allegation 1 c), dishonest in that Mr Yang knew he had not achieved all or any of the performance objectives referred to in Allegation 1 c) above as described in the corresponding performance objective statements.
- d) 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 2c) above, such conduct was reckless in that Mr Yang 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;
 - (c) That the performance objective statements referred to in paragraph 1c) accurately set out how the corresponding objective had been met;
 - (d) His Practical Experience Supervisor, Person B, was able to personally verify he had achieved 43 months of relevant practical experience.
4. By reason of his conduct, Mr Yang 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.

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For media enquiries, contact:

ACCA News Room

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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