

12 June 2026

## **Disciplinary Committee ordered student removed with immediate effect\***

On 26 May 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Meng Zhang of Chengdu, China:

### Allegations

Miss Meng Zhang ('Miss Zhang'), at all material times an ACCA trainee:

- 1) Applied for membership to ACCA on or about 29 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record that her IFAC Qualified Practical Experience Supervisor in respect of her practical experience training in the period from 06 November 2017 to 28 November 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) Applied for membership to ACCA on or about 29 November 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience Training Record she had achieved all or any of the following Performance Objectives:
  - Performance Objective 1: Ethics and professionalism
  - Performance Objective 2: Stakeholder relationship management
  - 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 10: Manage and control working capital
  - Performance Objective 11: Identify and manage financial risk

- 3) Miss Zhang's conduct in respect of the matters described above was:
- a) In relation to Allegation 1 Dishonest in that Miss Zhang 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 2, dishonest in that Miss Zhang knew she had not achieved all or any of the performance objectives as described in the corresponding performance objective statements.
- 5) By reason of her conduct, Miss Zhang 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 Disciplinary Committee ordered that Miss Meng Zhang be removed from the student register with immediate effect.

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*

**- ends -**

**For media enquiries, contact:**

ACCA News Room

E: [newsroom@accaglobal.com](mailto:newsroom@accaglobal.com)

Twitter/X: @ACCANews

[accaglobal.com](http://accaglobal.com)

**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](http://www.accaglobal.com)