ACCA Think Ahead

News release

16 November 2026

Disciplinary Committee ordered member excluded*

On 03 November 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Bingqian Fan of Shanghai, China:

Allegations

Ms Bingqian Fan ('Ms Fan'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 2 July 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

   a) Her Practical Experience Supervisor (non IFAC qualified line manager) in respect of her practical experience training in the period from 7 March 2018 to 12 December 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;

   b) Her Practical Experience Supervisor (IFAC qualified external supervisor) in respect of her practical experience training in the period from 7 March 2018 to 12 December 2021 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) She had achieved 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 11: Identify and manage financial risk
- Performance Objective 13: Plan and control performance

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

a) In relation to Allegation 1a), dishonest in that Ms Fan 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 Ms Fan 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 Ms Fan knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements.

4) By reason of her conduct, Ms Fan 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 Ms Fan be excluded from ACCA membership and to pay costs to ACCA in the sum of £6,461.00.

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