ACCA Think Ahead

News release

10 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 18 and 19 November 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 Mrs Yunyang Yang.

Allegations

Allegation 1

Mrs Yunyang Yang, an ACCA member breached the Global Practising Regulations 2003 by virtue of the following:

a) Between about 29 September 2020 and 14 April 2024, Mrs Yang was holding herself out as being available to carry on public practice and/or carrying on public practice contrary to regulation 3(1)(a); and/or:

b) Between about 29 September 2020 and 14 April 2024, Mrs Yang was director of Mountain Ocean Limited, a firm which was holding itself out as carrying on and/or carrying on public practice, without holding an ACCA practising certificate, contrary to regulation 3(2)(a); and/or:

c) Between about 29 September 2020 and 1 December 2023, Mrs Yang held rights in Mountain Ocean Limited, which in effect put her in position of a principal (more than 75% shares) of a firm which was holding itself out as carrying on public practice and/or carrying on public practice, without holding an ACCA practising certificate, contrary to regulation 3(2)(b).

Allegation 2

On dates between about 25 October 2022 and 31 October 2022, Mrs Yang sought to retrospectively obtain remuneration for advice provided to Client A more than two years prior (in or around May 2020). Her conduct:

a) was dishonest in that she had not previously informed Client A that there would be a fee charged for that work and/or that she would seek remuneration for the same; and/or:

b) Such conduct lacked integrity; and/or:

c) Such conduct was unprofessional behaviour contrary to R115.1 (b) and/or (c) of the Code of Ethics and Conduct.

Allegation 3

a) Between 20 July 2020 to 28 November 2023, Mrs Yang submitted online annual CPD returns to ACCA as detailed in Schedule 1, in which she declared that she had not engaged in public practice without holding an ACCA Practising certificate.

Mrs Yang's conduct in respect of allegation 3a)

b) Was dishonest in that she knew she had been carrying on public practice for any or all of that time without a practising certificate but declared that she had not; and/or

c) Demonstrates a lack of integrity; or in the further alternative:

d) Was reckless in that she failed to have any or any sufficient regard to the declaration she made in any or all of the said CPD returns, in which she wrongly confirmed that she had not carried on public practice activities without holding an ACCA practising certificate.

Allegation 4

a) In respect of any or all of the facts set out at allegations 1 to 3 above, Mrs Yang is guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:

b) Mrs Yang is liable to disciplinary action in respect of any or all of the matters in allegation 1 and/or 2(c) pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends –

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