ACCA Think Ahead

News release

09 November 2026

Disciplinary Committee ordered member exclusion with immediate effect*

On 20 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Gok Hon Chan, of Yuen Long, Hong Kong:

Allegations

Mr Gok Hon Chan ('Mr GH Chan'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 29 June 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record he had 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 6: Record and process transactions and events
•Performance Objective 7: Prepare external financial reports
•Performance Objective 8: Analyse and interpret financial reports
•Performance Objective 11: Identify and manage financial risk

2) Mr GH Chan's conduct in respect of the matters described in Allegation 1 above was:

b) a failure to act with Integrity.

4) By reason of his conduct, Mr GH Chan is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 2 above.

The Disciplinary Committee ordered that Mr Gok Hon Chan shall be excluded from ACCA membership with immediate effect and pay costs to ACCA in the sum of £2,400.

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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