ACCA Think Ahead

News release

16 November 2026

Disciplinary Committee ordered member exclusion with immediate effect*

On 27 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Yanling Lu of Xiamen, China.

Allegations

Yanling Lu ('Miss Lu'), at all material times an ACCA trainee:

1) Whether by herself or through a third party, applied for membership to ACCA on or about 3 November 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

   (a) Her Practical Experience Supervisor in respect of her practical experience training in the period from 1 July 2015 to 21 June 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) Her Practical Experience Supervisor in respect of her practical experience training for a period of 38 months on unknown dates between 1 July 2015 to 21 June 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) She had achieved the following Performance Objectives:

   • 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

ACCA
+44 (0)20 7059 5000 newsroom@accaglobal.com www.accaglobal.com
The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

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

(a) In relation to Allegation 1(a), dishonest in that Miss Lu 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 1(b), dishonest in that Miss Lu 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 1(c), dishonest in that Miss Lu knew she 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

4) By reason of her conduct, Miss Lu 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 Miss Yanling Lu shall be removed from ACCA student register with immediate effect and pay costs to ACCA in the sum of £1,250.

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
Twitter/X: @ACCANews
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