

09 October 2026

Disciplinary Committee ordered affiliate removed*

On 22 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Yumeng He of Taiyuan Shanxi, China:

Allegations

Ms Yumeng He (Ms He), at all material times an ACCA trainee:

1. Whether by herself or through a third party applied for membership to ACCA on or about 06 February 2023 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 19 November 2018 to 26 October 2020 was Person A when Person A had not supervised that practical experience training in accordance with ACCA's requirements as published by ACCA from time to time by ACCA or at all.
 - b) Her Practical Experience Supervisor in respect of her practical experience training in the period from 06 May 2021 to 07 December 2022 was Person B when Person B had not supervised that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
2. Ms He's conduct in respect of the matters described above was:
 - a) In relation to Allegation 1a) and/or b), dishonest in that Ms He knew her supervisors, Person A and/or Person B had been falsely registered as her practical experience supervisors.
 - b) In relation to Allegations 1a) and/or 1b), dishonest in that Ms He knew her supervisors, Person A and/or Person B, had not approved her qualifying experience.

4. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that she failed to respond fully to ACCA's correspondence dated:
 - (a) 29 April 2025
 - (b) 09 May 2025
 - (c) 23 May 2025
 - (d) 04 June 2025
5. By reason of her conduct, Ms He is
 - a. Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 4 above.

The Disciplinary Committee ordered that Ms Yumeng He be removed from affiliate register with immediate effect and to pay costs to ACCA in the sum of £1,500.00.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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