

31 May 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 28 June 2024. 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 Minghui Xu.

Allegations

Minghui Xu ('Miss Xu'), at all material times an ACCA trainee,

1. Applied for membership to ACCA on or about 18 January 2022 and in doing so claimed in her ACCA Practical Experience training record that she had achieved the following six Performance Objectives
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 5: Leadership and management
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 11: Identify and manage financial risk
 - Performance Objective 12: Evaluate management accounting systems
 - Performance Objective 17: Tax planning and advice
2. Miss Xu's conduct in respect of the matters described in Allegation 1 above was: -
 - a) Dishonest, in that Miss Xu knew she had not achieved all or any of the performance objectives referred to in Allegation 1 above in the manner claimed in the corresponding performance objective statements or at all.

- b) In the alternative, the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.
- 3. In the further alternative to Allegations 2a) and 2b) above, such conduct was reckless in that Miss Xu paid no or insufficient regard to ACCA's requirements to ensure the corresponding statements to the performance objectives referred to in Allegation 1 accurately set out how each objective had been met.
- 4. By reason of her conduct, Miss Xu 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 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:

ACCA News Room

E: newsroom@accaglobal.com

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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