

27 February 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 02 April 2025. 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Wensheng Wang.

## Allegations

Wensheng Wang ('Mr Wang'), at all material times an ACCA trainee,

- 1) Whether by himself or through a third party applied for membership to ACCA on or about 21 September 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience Training Record:
  - a) His Practical Experience Supervisor in respect of his practical experience training in the period from 20 May 2018 to 20 June 2021 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) He had achieved all or any of the following Performance Objectives:
    - Performance Objective 1: Ethics and professionalism
    - Performance Objective 2: Stakeholder relationship management
    - Performance Objective 3: Strategy and innovation
    - 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 9: Evaluate investment and financing decisions
- Performance Objective 18: Prepare for and plan the audit and assurance process

2) Mr Wang's conduct in respect of the matters described above was:

- a) In relation to Allegation 1a) above, dishonest in that Mr Wang sought to confirm his Practical Experience Supervisor, Person A, did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- b) In relation to Allegation 1b), dishonest in that Mr Wang knew he had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.
- c) In the alternative, any or all of the conduct referred to in Allegations 1a) and 1b) above demonstrates a failure to act with Integrity.

3) In the further alternative any or all of the conduct referred to in Allegations 1a) and 1b) above was reckless in that:

- a) Mr Wang failed to ensure that his Practical Experience Training Record was approved in all material respects by the supervisor named in his Practical Experience Training Record.
- b) Mr Wang paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 b) accurately set out how each objective had been met.

4) By reason of his conduct, Mr Wang 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

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[accaglobal.com](http://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](http://www.accaglobal.com)