

17 January 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 05 & 06 February 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Miss Wu Shuang Qi.

Allegations

Wu Shuang Qi ('Miss Qi'), at all material times an ACCA trainee,

1(a) On or about 5 October 2021 caused or permitted a third party to approve her ACCA Practical Experience training record in the name of her practical experience supervisor, being Person A, and specifically that Miss Qi had achieved nine performance objectives in the manner claimed and or had 39 months qualifying experience.

1(b) Whether by herself or through a third party applied for membership to ACCA on or about 7 October 2021 and in doing so purported to confirm in relation to her ACCA Practical Experience training record she had achieved the following Performance Objectives:

- Performance Objective 1: Ethics and professionalism
- Performance Objective 2: Stakeholder relationship management
- Performance Objective 3: Strategy and innovation
- 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. Miss Qi's conduct in respect of the matters described in Allegation 1 above was: -
 - a) Dishonest in that Miss Qi knew her practical experience supervisor had not approved her Practical Experience training record in respect of the matters referred to in Allegation 1 (a) above.
 - b) Dishonest in that Miss Qi knew she had not achieved all or any of the performance objectives referred to in Allegation 1 b) above as described in the corresponding performance objective statements or at all.
 - c) In the alternative, any or all of the conduct referred to in Allegation 1 a) and 1 b) above demonstrates a failure to act with Integrity.
3. In the further alternative to Allegations 2a) 2b) and 2c) above, such conduct was reckless in that:
 - a) Miss Qi paid no or insufficient regard to ACCA's requirements to ensure that her supervisor approved her Practical Experience training record.
 - b) Miss Qi paid no or insufficient regard to ACCA's requirements to ensure that the statements corresponding with the performance objectives referred to in Allegation 1 accurately set out how each objective had been met.
4. By reason of her conduct, Miss Qi 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