

06 January 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Yun Ke Xiao.

## Allegations

Mr Yun Ke Xiao ('Mr Xiao'), at all material times an ACCA trainee:

- Whether by himself or through a third party applied for membership to ACCA on or about 20 November 2021 and in doing so purported to confirm in relation to his ACCA Practical Experience training record he 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 4: Governance, risk and control
  - Performance Objective 5: Leadership and management
  - Performance Objective 7: Prepare external financial reports
  - Performance Objective 8: Analyse and interpret financial reports
  - Performance Objective 14: Monitor performance
  - Performance Objective 18: Prepare for and plan the audit and assurance process
- Mr Xiao's conduct in respect of the matters described in Allegation 1 above was: -

- a) Dishonest in that Mr Xiao knew he had not achieved all or any of the performance objectives referred to in paragraph 1 above as described in the corresponding performance objective statements or at all.
  - b) In the alternative, any or all of 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 Mr Xiao 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. Failed to co-operate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that he failed to respond fully or at all to any or all of ACCA's correspondence dated: -
- a) 15 March 2024
  - b) 02 April 2024
  - c) 17 April 2024
5. By reason of his conduct, Mr Xiao 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; in the alternative in respect of allegation 4 only;
  - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

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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**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)