

14 February 2025

Disciplinary Committee ordered member excluded*

On 11 February 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Zi Mei Lu of Beijing, China:

Allegations

Zi Mei Lu ('Miss Lu'), at all material times an ACCA trainee,

1. Applied, or caused or permitted a third party ('the third party') to apply on her behalf, for membership to ACCA on or about 23 June 2020 and, in doing so, confirmed, or caused or permitted the third party 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 03 July 2017 to 26 July 2020 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) She had achieved the following Performance Objectives which was not true:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - Performance Objective 5: Leadership and management
 - Performance Objective 9: Evaluate investment and financing decisions
 - Performance Objective 11: Identify and manage financial risk
 - Performance Objective 21: Business advisory
 - Performance Objective 22: Data analysis and decision support
2. Miss Lu's conduct in respect of the matters described in Allegation 1 above was: -

- a) In respect of Allegation 1a), dishonest, in that Miss Lu sought to confirm her Practical Experience Supervisor did supervise her practical experience training in accordance with ACCA's requirements or otherwise which she knew to be untrue.
 - b) In respect of allegation 1b) dishonest, in that Miss Lu knew she had not achieved all or any of the performance objectives referred to in paragraph 1b) above as described in the corresponding performance objective statements or at all.
4. By reason of her conduct, Miss Lu is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect all the matters set out at 1 to 2 above.

The Disciplinary Committee ordered that Miss Zi Mei Lu be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £5,000.00.

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*

- ends -

For media enquiries, contact:

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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