

16 September 2025

## **Disciplinary Committee ordered member to be excluded with immediate effect\***

On 09 September 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Ran Sun of Beijing, China:

### Allegations

Ms Ran Sun ('Ms Sun'), at all material times an ACCA trainee:

- 1) On or about 25 April 2022 in relation to her ACCA Practical Experience Training Record caused or permitted a third party
  - a) to register Person A as her practical experience supervisor and further,
  - b) to approve in Person A's name 36 months of qualifying experience, such experience in fact being 28 months, and further,
  - c) to approve in Person A's name her performance objectives.
- 2) Ms Sun's conduct in respect of the matters described above was:
  - a) In relation to Allegation 1 a), dishonest in that Ms Sun knew her supervisor, Person A, had been falsely registered as her practical experience supervisor.
  - b) In relation to Allegation 1 b), dishonest in that Ms Sun knew (i) her supervisor, Person A, had not approved her qualifying experience and / or (ii) she had only completed 28 months of qualifying experience rather than 36 months as claimed.
  - c) In relation to Allegation 1 c), dishonest in that Ms Sun knew Person A had not approved her nine performance objectives.

4) By reason of her conduct, Ms Sun 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 2 above.

The Disciplinary Committee ordered that Ms Ran Sun be excluded with immediate effect from ACCA membership and to pay costs to ACCA in the sum of £6,485.00.

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