

27 April 2026

Disciplinary Committee ordered exclusion from membership*

On 09 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Aiyao Tong, of Jiangsu, China.

Allegations

Mr Aiyao Tong ('Mr Tong'), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or about 25 February 2022 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 2: Stakeholder relationship management
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 10: Manage and control working capital
 - Performance Objective 13: Plan and control performance
 - Performance Objective 14: Monitor performance
2. Mr Tong's conduct in respect of the matters described in Allegation 1 above was:
 - a) Dishonest in that Mr Tong knew he had not achieved all or any of the performance objectives referred to in Allegation 1 above as described in the corresponding performance objective statements.
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 date:

- a) 10 October 2023
- b) 25 October 2023
- c) 09 November 2023

5. By reason of his conduct, Mr Tong is:

- a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all of the matters set out at 1 to 4 above.

The Disciplinary Committee ordered that Mr Tong be excluded from membership and to pay costs of £5,706.50 to ACCA.

Please note that this may be the subject of an appeal.

- 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