



Think Ahead

News release

25 April 2019

Disciplinary Committee ordered Removal from Student Register*

On 18 April 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Shiyun Liang of Shanghai, People's Republic of China:

Allegation 1

- (a) During an AA (Audit and Assurance) examination on 3 September 2018, Miss Shiyun Liang was in possession of unauthorised materials which she had at her exam desk, contrary to Examination Regulations 4 and/or 5.
- (b) Miss Shiyun Liang intended to use any or all of the items set out at 1(a) above to gain an unfair advantage, contrary to Examination Regulation 5 and/ or 7;
- (c) Miss Shiyun Liang's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Miss Shiyun Liang intended to use any or all of the unauthorised materials which she had at her exam desk to gain an unfair advantage;
 - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2018);
- (d) By reason of her conduct, Miss Shiyun Liang is:
 - (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above.

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The Disciplinary Committee ordered that Miss Shiyun Liang be removed from ACCA's student register and to pay costs to ACCA in the sum of £3,750.00.

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 -

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About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants, offering business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA supports its **208,000** members and **503,000** students in **179** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **104** offices and centres and more than **7,300** Approved Employers worldwide, who provide high standards of employee learning and development. Through its public interest remit, ACCA promotes appropriate regulation of accounting and conducts relevant research to ensure accountancy continues to grow in reputation and influence.

ACCA has introduced major innovations to its flagship qualification to ensure its members and future members continue to be the most valued, up to date and sought-after accountancy professionals globally.

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. More information is here: www.accaglobal.com