



Think Ahead

News release

15 March 2019

Disciplinary Committee ordered Removal from the Student Register *

On 12 March 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against a student, Mr Yuheng Zhu, of Hengyang, Hunan, Peoples Republic of China:

Allegation 1

- (a) During an F5 examination on 6 June 2018, Mr Yuheng Zhu was in possession of unauthorised materials which he had at his exam desk, contrary to Examination Regulations 4 and/ or 5.
- (b) Mr Yuheng Zhu intended to use any or all of the materials set out at 1(a) above to gain an unfair advantage.
- (c) Mr Yuheng Zhu's conduct above was:
 - (i) Dishonest, in that Mr Yuheng Zhu intended to use any or all of the unauthorised materials which he had at his exam desk to gain an unfair advantage in the exam;
 - ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2018)
- (d) By reason of his conduct, Mr Yuheng Zhu 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 Mr Yuheng Zhu be removed from the student register. The Committee further ordered that Mr Yuheng Zhu be disqualified from the F5 examination of 6 June 2018 and to pay costs to ACCA in the sum of £400.00.

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 **200,000** members and **486,000** students in **180** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. ACCA works through a network of **101** offices and centres and more than **7,200** 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 is currently introducing 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