



Think Ahead

News release

02 April 2019

Disciplinary Committee ordered a severe reprimand*

On 27 March 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Fan Yang, of Haikou, Hainan, Peoples Republic of China:

Allegation 1

- a) During an F5 examination on 6 December 2017 Miss Fan Yang was in *possession of*:
 - (i) unauthorised material which she had at her desk, contrary to Examination Regulations 4 and 5.
- b) Miss Yang intended to use the unauthorised material set out at 1(a) above to gain an unfair advantage, contrary to Examination Regulation 5;
- c) Miss Yang's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Miss Yang intended to use any or all of the unauthorised material which she had at her desk to gain an unfair advantage;
- d) By reason of her conduct, Miss Yang 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 Fan Yang be given a Severe Reprimand. The Committee further ordered that Miss Fan Yang be disqualified from the F5 Examination taken on 06 December 2017, and is ineligible to take any ACCA examination, or part examination for a period of 12 months. The Committee made no order as to costs.

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