



Think Ahead

News release

24 May 2019

Disciplinary Committee ordered Removal from Student Register

On Tuesday, 21 May 2019, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Jiahang Guan, of Daqing City ,Heilongjiang Province, Peoples Republic of China:

Allegation 1.

During an F4 (ENG) Corporate and Business Law computer based exam (CBE) on 10 January 2018:

- 1(a) Miss Guan Jiahang used and/or was in possession of an unauthorised item, namely a mobile phone which she had at or on her desk contrary to Exam Regulation 7.
- 1(b) Miss Guan Jiahang took photographs of exam question(s) using the mobile phone referred to in 1a above which she shared with person B.
- 1(c) Miss Guan Jiahang's conduct in respect of any or all of the matters set out at 1(a) and/or 1(b) above was:
 - (i) Dishonest in that she knew the conduct referred to in paragraphs 1 (a) and 1 (b) was wrong in particular because she knew person B could and/or was likely to share the photo(s) with entrants for the same exam who would thereby obtain an unfair advantage; and /or
 - (ii) Contrary to the Fundamental Principle of Integrity
- 1(d) By reason of her conduct Miss Guan Jiahang is:

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of 1(a) and/or 1(b) and/or 1(c) above;

The Disciplinary Committee ordered that Miss Guan Jiahang be removed from the student register and to pay costs to ACCA in the sum of £3,000.

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:

News Room

E: newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

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