



Think Ahead

# News release

07 August 2020

## Disciplinary Committee ordered Removal from Student Register\*

On 06 August 2020 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Yuxi Lu, of Shenzhen, PRC:

### Allegations

- (a) During a Taxation (TX-UK) examination on 03 September 2019, Miss Yuxi Lu was in possession of:
  - (i) Unauthorised materials in the form of a handwritten note whilst at her exam desk, contrary to Examination Regulations 4 and/or 5.
- (b) Miss Yuxi Lu intended to use any or all of the items set out at 1(a) above to gain an unfair advantage;
- (c) Miss Yuxi Lu's conduct in respect of 1(b) above was:
  - (i) Dishonest, in that Miss Yuxi Lu intended to use any or all of the unauthorised material which she had at her exam desk to gain an unfair advantage, in the alternative;
  - (ii) Contrary to the Fundamental Principle of Integrity (as applicable in 2019), in that such conduct is not straightforward and honest.
- (d) By reason of her conduct, Miss Yuxi Lu 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; or
  - (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1(a) above.

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The Disciplinary Committee ordered that Miss Yuxi Lu be removed from the student register and to pay costs to ACCA in the sum of £4,000.00.

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 **219,000** members and **527,000** students (including affiliates) 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 **110** offices and centres and **7,571** Approved Employers worldwide, and **328** approved learning providers who provide high standards of 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](http://www.accaglobal.com)