



Think Ahead

News release

03 November 2020

Disciplinary Committee ordered Removal from the student register*

On 20 October 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Xiaoting Lin of Nanning, Guangxi District, People's Republic of China:

Allegation 1

1.1. During On or around 19 September 2019, ACCA student Miss Lin Xiaoting/ 林小婷 offered to sell ACCA F1 / AB CBE (computer-based exam) questions on www.1688.com web site.

1.2. Miss Lin Xiaoting / 林小婷's conduct in respect of the matters set out at 1.1 above was:

1.2.1 Dishonest in that she offered to assist another/ other exam entrants to gain an unfair advantage in one or more of the ACCA exams referred to in 1.1 above in return for payment; or alternatively

1.2.2 Contrary to the Fundamental Principle of Integrity in that such conduct is not straightforward and honest.

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1.3 By reason of her conduct Miss Lin Xiaoting / 林小婷 is:

1.3.1 Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of 1.1 and/or 1.2 above; or alternatively

1.3.2 In breach of byelaw 8(a)(iii)

Allegation 2

2.1 Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Lin Xiaoting / 林小婷 has failed to co-operate fully with the investigation of a complaint in that she failed to respond at all to any of ACCA's correspondence dated:

2.1.1 25 October 2019;

2.1.2 28 November 2019; and

2.1.3 13 December 2019.

2.1 By reason of her conduct in respect of any or all of the matters set out at 2.1 above, Miss Lin Xiaoting / 林小婷 is:

2.1.1 Guilty of misconduct, pursuant to byelaw 8(a)(i); or alternatively

2.1.2 In breach of byelaw 8(a)(iii).

The Disciplinary Committee ordered that Mr Liu be removed from the student register and to pay costs to ACCA in the sum of £1000.00.

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*

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About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com