



Think Ahead

# News release

14 February 2020

## Disciplinary Committee ordered removal from the student register\*

On 12 February 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against a student, Miss Ruohong Gan, Shanghai, China.

### Allegation 1

- (a) During a Financial Reporting examination on 6 December 2018, Miss Ruohong Gan was in possession of unauthorised materials while the exam was in progress, contrary to Examination Regulation 5.
- (b) Miss Ruohong Gan intended to use the unauthorised materials above to gain an unfair advantage;
- (c) Miss Ruohong Gan's conduct in respect of 1(a) – 1(b) above was:
  - (i) Dishonest, in that she intended to use the unauthorised materials which she had in her possession while the exam was in progress to gain an unfair advantage;
- (d) By reason of her conduct, Miss Ruohong Gan 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 Ruohong Gan be removed from the student register and to pay costs to ACCA in the sum of £2.000.

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 -

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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)