



08 July 2020

## Disciplinary Committee ordered Removal from Student Register\*

On 01 July 2020 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Jiaxiang Chen, of Zhumadian, China:

## Allegations:

- 1. During a Financial Accounting (FFA) computer-based exam CBE) on 06 August 2019:
  - 1.1 Mr Chen Jiaxiang had on his person and used during the exam a photographic device to take photographs of his CBE exam questions contrary Exam Regulation 6.
  - 1.2 Mr Chen shared the photographs described in paragraph 1.1 with a person or persons unknown.
  - 1.3 Mr Chen's conduct in respect of any or all of the matter set out at 1.2 above was reckless in that by sharing photographs of his exam with a person or persons unknown he, she or they could cause them to published or otherwise shared with entrants for the Financial Accounting (FFA) computer-based exam who would thereby obtain an unfair advantage.
  - 1.4 By reason of his conduct Mr Chen is:
    - 1.4.1 Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of 1.1 and/or 1.2 and/or 1.3 above;

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- 2. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Mr Chen has failed to co-operate fully with the investigation of a complaint in that:
  - 2.1 He failed to respond at all to any or all of ACCA's correspondence dated:
    - 2.1.1 07 November 2019;
    - 2.1.2 28 November 2019; and
    - 2.1.3 13 December 2019.
  - 2.2 By reason of his conduct in respect of any or all of the matters set out at 2.1 above, Mr Chen is:
    - 2.2.1 Guilty of misconduct, pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Mr Jiaxiang Chen be removed from student register and to pay costs to ACCA in the sum of £5,300.

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 (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: <a href="https://www.accaglobal.com">www.accaglobal.com</a>