



Think Ahead

News release

22 July 2020

Disciplinary Committee ordered Removal from Student Register

On 16 July 2020 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Lu Chen, of Hangzhou, China:

Particular 1:

1.1. On an unknown date or dates between 24 May 2019 and 30 August 2019 ACCA student Miss Lu Chen was concerned in an offer to sell ACCA F1, F2 and/or F3 CBE questions on the www.1688.com web site:

1.2. Miss Chen's conduct in respect of the matters set out at 1.1 above was:

1.2.1. Dishonest in that she made exam questions available in return for payment, that would have allowed exam entrants to gain an unfair advantage.

1.3. By reason of any or all of her conduct in respect of 1.1 and/or 1.2 above, Miss Chen is guilty of misconduct pursuant to bye-law 8(a)(i).

Particular 2

1.4. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Chen has failed to co-operate fully with the investigation of a complaint in that she failed to respond at all to ACCA's correspondence dated:

ACCA

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- 1.4.1.06 November 2019;
- 1.4.2.28 November 2019; and
- 1.4.3.13 December 2019;

1.5. By reason of her conduct in respect of any or all of the matters set out at 2.1 above, Miss Chen is:

- 1.5.1. Guilty of misconduct, pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Miss Lu Chen be removed from student register and to pay costs to ACCA in the sum of £4000.

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