



Think Ahead

# News release

03 November 2020

## **Disciplinary Committee ordered Removal from Student Register\***

On 02 November 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Yashu Zhang, Qingdao, China.

### **Allegations**

#### **Allegation 1**

- (a) During a Financial Reporting examination on 05 December 2019, Ms Yashu Zhang was in possession of unauthorised materials which she had at her desk, contrary to Examination Regulation 4.
- (b) Ms Yashu Zhang used or in the alternative, intended to use the unauthorised materials above to gain an unfair advantage.
- (c) Further or in the alternative, on a date or dates unknown, Ms Yashu Zhang viewed on Weibo, a messaging service used widely in China, exam questions to enable her to prepare the answer to a specific question which she copied onto a note (being the unauthorised material referred to in Allegation 1 (a) above) which she took into the Financial Reporting examination on 05 December 2019.
- (d) Ms Yashu Zhang's conduct in respect of 1(a) -1(c) above was:
  - (i) Dishonest, in that she used, or in the alternative, intended to use the unauthorised materials which she had in her possession while the exam was in progress to gain an unfair advantage.

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(ii) Further, or in the alternative, dishonest, because in viewing the exam questions before the exam as alleged in Allegation 1 (c) above, she would gain an unfair advantage in the exam; or alternatively.

(iii) In respect of Allegation 1(c) above, contrary to Exam Regulation 11 (2019)

(e) By reason of her conduct, Ms Yashu Zhang 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(d) above.

The Disciplinary Committee ordered that Ms Yashu Zhang be removed from the student register and to pay costs to ACCA in the sum of £5,332.50.

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)