



Think Ahead

# News release

26 November 2020

## Disciplinary Committee ordered Student removed from Register\*

On 11 November 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Yijin Pan of Nanjing, People's Republic of China:

### Allegation 1

- a. On an unknown date or dates between 21 August 2019 and 19 September 2019, ACCA student Miss Pan Yijin was concerned in an offer to sell ACCA F1, F2, F3 and F4 CBE questions on the Taobao web site.
- b. Miss Pan Yijin's conduct in respect of the matters set out at 1(a) was dishonest, in that her actions were designed to provide other exam entrants with an unfair advantage in an ACCA exam.
- c. By reason of any or all of her conduct at 1(a) and/or 1(b), Miss Pan Yijin is guilty of misconduct pursuant to byelaw 8(a)(i).

### Allegation 2

- a. Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, Miss Pan Yijin has failed to cooperate fully with the investigation of a complaint in that she failed to respond to any or all of ACCA's correspondence dated:

ACCA

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- i. 25 October 2019;
  - ii. 28 November 2019; and
  - iii. 13 December 2019;
- b. By reason of her conduct in respect of any or all of the matters set out at 2(a), Miss Pan Yijin is:
- i. Guilty of misconduct, pursuant to byelaw 8(a)(i);

The Disciplinary Committee ordered that Miss Pan be removed from the student register, any future application is to be referred to the Admissions and Licensing Committee, that she is unable to apply for readmission for two years and to pay costs to ACCA in the sum of £5500.00

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*

- ends -

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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](http://www.accaglobal.com)