



Think Ahead

News release

07 October 2020

Disciplinary Committee ordered Student removed from Student Register*

On 10 December 2019, 12 March 2020 and 05 and 06 October 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Xinghan Zhao, of Dongying, Shandong, Peoples' Republic of China:

Allegations

- 1) Miss Zhao Xinghan /赵星涵 a registered ACCA student between December 2018 and 11 February 2019, caused or permitted an advertisement to be placed on the Taobao web site in which she offered to sit one or more of the modules (units) of the ACCA Ethics and Professional Skills exam for others in exchange for a fee.
- 2) Miss Zhao Xinghan /赵星涵, contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014, failed to co-operate fully with the investigation of a complaint in that she failed to respond at all to all of ACCA's correspondence dated:
 - (a) 29 January 2019;
 - (b) 19 February 2019; and
 - (c) 13 March 2019.
- 3) By reason of Miss Zhao's conduct in respect of Allegation 1 is guilty of misconduct, pursuant to byelaw 8(a)(i)

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- 4) By reason of Miss Zhao's conduct in respect of Allegation 2 is:
- (i) Guilty of misconduct, pursuant to byelaw 8(a)(i) or in the alternative
 - (ii) Liable to disciplinary action, pursuant to byelaw 8(a)(iii).

The Disciplinary Committee ordered that Miss Zhao be removed from the student register and to pay costs to ACCA in the sum of £2000.00.

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

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