

12 October 2020

## **Disciplinary Committee ordered Removal from the student register\***

On 02 September 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Mengxi Zhao of Runzhou District, Zhenjiang, People's Republic of China:

### **Allegation 1**

- a. During a Financial Reporting examination on 06 June 2019, Miss Mengxi Zhao was in possession of unauthorised materials in the form of notes under her keyboard, contrary to Examination Regulations 4 and/or 5
- b. Miss Mengxi Zhao intended to use any or all of the items set out at 1(a) above to gain an unfair advantage, contrary to Examination Regulation 7a;
- c. Miss Mengxi Zhao's conduct in respect of 1(b) above was:
  - i. Dishonest, in that Miss Mengxi Zhao intended to use any or all of the unauthorised materials which she had under her keyboard to gain an unfair advantage; or in the alternative
  - ii. Contrary to the Fundamental Principle of Integrity (as applicable in 2019) in that such conduct demonstrates a failure to be straightforward and honest.
- d. By reason of his conduct, Miss Mengxi Zhao is:

#### **ACCA**

- i. Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or
- ii. Liable to disciplinary action pursuant to byelaw 8(a)(iii), in respect of 1(a) above.

The Disciplinary Committee ordered that Miss Zhao be removed from the student register and to pay costs to ACCA in the sum of £5000.00.

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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