



15 April 2021

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

On 14 April 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Qiqi Gao of Zhuhai, China:

## **Allegation**

ACCA student Miss Gao Qiqi / 高绮岐:

- 1. Between 12 July 2019 and 30 August 2019, Miss Gao caused to be published and offered to sell ACCA F2 exam questions on an online market website.
- 2. Miss Gao's conduct in respect of the matters set out at 1 above was:
  - 2.1 Dishonest in that she offered to provide assistance to another or other exam entrants to gain an unfair advantage in ACCA's F2 exam referred to in allegation 1 above in return for payment;
- 3. By reason of her conduct in respect of 1 and 2.1 or 2.2 above, Miss Gao is guilty of misconduct pursuant to bye-law 8(a)(i)

The Disciplinary Committee ordered that Miss Qiqi Gao be removed from the student register with immediate effect and to pay costs to ACCA in the sum of £5,000.

Please note that this may be the subject of an appeal.

ACCA

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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

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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 <u>our purpose</u>. 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 <a href="https://www.accaglobal.com">www.accaglobal.com</a>