



Think Ahead

News release

29 April 2021

Disciplinary Committee ordered Removal from Student Register *

On 27 April 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Linfen Sun, Fuzhou, China:

Allegations

1. During a Financial Management (FM) examination on 06 December 2019, Miss Sun Linfen:
 - 1.1. Was in possession of unauthorised material, namely notes, contrary to Examination Regulation 4;
 - 1.2. Intended to use unauthorised material to gain an unfair advantage, contrary to Examination Regulations 6 and 11.
2. Miss Sun Linfen's conduct at Allegations 1.1, 1.2 was:
 - 2.1. Dishonest, in that Miss Sun Linfen used or intended to use any or all of the unauthorised material to gain an unfair advantage in an examination.
3. By reason of her conduct Miss Sun Linfen is:
 - 3.1. Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 and/or 2.

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The Disciplinary Committee ordered that Miss Linfen Sun be removed from the student register and pay ACCA cost in the sum of £3,000.00.

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