

31 August 2021

Disciplinary Committee ordered that student be removed from the register *

On 26 August 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Jiahao Xie of Dalian, China.

Allegations

1. During a Taxation (TX) examination on 04 June 2019, Mr Jiahao Xie:
 - a. Was in possession of unauthorised materials, which he had at his desk, contrary to Examination Regulation 5;
 - b. Used or intended to use any or all of the items set out at 1(a) above to gain an unfair advantage, contrary to Examination Regulation 5;
2. Mr Xie's conduct in respect of 1(a) above was:
 - a. Dishonest, in that Mr Xie used or intended to use any or all of the unauthorised materials which he had at his desk to gain an unfair advantage.
3. By reason of his conduct, Mr Xie is:
 - a. 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 2 above.

ACCA

 +44 (0)20 7059 5000

 info@accaglobal.com

 www.accaglobal.com

 The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

The Disciplinary Committee ordered that Mr Jiahao Xie be removed from the student register and pay costs to ACCA in the sum of £1,200.00.

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*

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For media enquiries, contact:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

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