



Think Ahead

News release

14 December 2021

Disciplinary Committee ordered removal from student register*

On 13 December 2021, the Disciplinary Committee of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a student Miss Yicheng Li from Shanghai, China.

Allegation 1

- a) During a Taxation (UK) examination on 07 July 2020, Miss Yicheng Li was in possession of:
 - (i) Unauthorised materials in the form of two double sided handwritten notes, contrary to Examination Regulation4.
- b) Miss Yicheng Li intended to use the notes referred to at 1(a) above or either of them to gain an unfair advantage.
- c) Miss Yicheng Li's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Miss Yicheng Li intended to use either or both notes to gain an unfair advantage
- d) By reason of her conduct, Miss Yicheng Li is:
 - (i) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above.

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The Disciplinary Committee ordered that Miss Yicheng Li be removed from the student register and to pay costs to ACCA in the sum of £4,612.50.

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