



Think Ahead

News release

26 February 2021

Disciplinary Committee ordered Removal from Student Register*

On 23 February 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Yimin Ye, of Linhai, China:

Allegation 1

- 1) During a Taxation UK examination on 03 December 2019, Mr Yimin Ye:
 - a) Was in possession of unauthorised material, namely notes, contrary to Examination Regulation 4;
 - b) Used or intended to use unauthorised material to gain an unfair advantage, contrary to Examination Regulations 6 and 11;
 - c) Engaged in improper conduct designed to assist him in his exam attempt contrary to Examination Regulation 9.
- 2) Mr Yimin Ye's conduct at Allegation 1(a), (b) and/or (c) was:
 - a) Dishonest, in that he used or intended to use unauthorised material to gain an unfair advantage in an examination;
- 3) By reason of his conduct Mr Yimin Ye 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/or 2;

The Disciplinary Committee ordered that Mr Yimin Ye be removed from student register and to pay costs to ACCA in the sum of £6.500

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

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

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