



Think Ahead

News release

29 November 2021

Disciplinary Committee ordered Student be removed from register*

On 18 November 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Penghui Zhang of Nanjing, China, Peoples Reps of:

Allegations

Allegation 1

- (a) During a Financial Reporting (FR) examination on 16 July 2020, Mr Penghui Zhang was in possession of:
 - (i) Unauthorised materials in the form of two handwritten notes, contrary to Examination Regulations 4.
- (b) Mr Penghui Zhang intended and/or additionally attempted to use those either or both notes set out at 1(a) above to gain an unfair advantage.
- (c) Mr Penghui Zhang's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Mr Penghui Zhang intended and/or additionally attempted to use either or both the notes set out at 1(a) above to gain an unfair advantage.
- d) By reason of his conduct, Mr Penghui Zhang is:

ACCA

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- (i) Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above.

The Disciplinary Committee ordered that Mr Zhang be removed from the Student Register and to pay costs to ACCA in the sum of £4,300.00.

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

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