



Think Ahead

News release

27 September 2021

Disciplinary Committee ordered Student removed from register*

On 15 September 2021, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Danlei Zhao of Qingdao, Shandong Province, China

Allegation 1

- (a) During a Financial Reporting (FR) examination on 10 September 2020, Ms Danlei Zhao used or attempted to use during the course of the exam:
 - (i) an unauthorised item, namely a mobile phone, contrary to Examination Regulation 5;
 - (ii) unauthorised materials in the form of notes which were stored and or displayed and or otherwise accessible on the mobile phone referred to in Allegation 1(a)(i), contrary to Examination Regulation 4.
- (b) Ms Danlei Zhao by reason of the above matters gained or attempted to gain an unfair advantage in the exam.
- (c) Ms Danlei Zhao's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Ms Danlei Zhao gained or attempted to gain by improper means an unfair advantage in the exam.

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(d) By reason of her conduct, Ms Danlei Zhao 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.

The Disciplinary Committee ordered that Miss Zhao be removed from the student register and to pay costs to ACCA in the sum of £4500.00

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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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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