



Think Ahead

News release

21 January 2022

Disciplinary Committee ordered removal from student register*

On 20 January 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against a student Miss Zhuoyi Wu from Yingtan, China:

Allegations

Miss Wu Zhuoyi, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During a Financial Reporting (FR) examination on 04 March 2021:
 - (a) Was in possession of unauthorised material, namely handwritten notes (the 'Unauthorised Material'), contrary to Examination Regulation 4;
 - (b) Used, or intended to use, the Unauthorised Material to gain an unfair advantage contrary to Exam Regulations 6(a) and/or 10;
2. The conduct described in Allegation 1 was:
 - (a) Dishonest, in that she used or intended to use the Unauthorised Material to gain an unfair advantage in her exam attempt
3. Contrary to Regulation 3(1)(a) of the Complaints and Disciplinary Regulations 2014 (2020), failed to cooperate with the investigation of a complaint in that she failed to respond to ACCA's correspondence of:

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

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

- a. 19 May 2021;
- b. 09 June 2021;
- c. 17 June 2021.

4. By reason of her conduct, Miss Wu is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out in Allegations 1, 2 and/or 3 above.

The Disciplinary Committee ordered that Miss Zhuoyi Wu be removed from the student register and to pay costs to ACCA in the sum of £6,360.00.

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 -

For media enquiries, contact:

newsroom@accaglobal.com

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

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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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