

30 March 2022

Disciplinary Committee ordered that student be removed from the register*

On 17 March 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Chunqi Guo of Changsha China:

Allegations

Miss Chunqi Guo, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 04 March 2021, during a Financial Reporting Examination:
 - a. Was in possession of unauthorised materials, namely a piece of paper containing handwritten notes relevant to the syllabus being examined, contrary to Examination Regulation 4.
 - b. Intended to use the unauthorised materials set out at 1(a) above to gain an unfair advantage.
2. Miss Guo's conduct in respect of 1 above:
 - a. Was dishonest, in that Miss Guo intended to use the unauthorised materials to gain an unfair advantage; or in the alternative;
 - b. Demonstrates a failure to act with integrity.
3. By reason of her conduct, Miss Guo is:

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

The Disciplinary Committee ordered that Miss Chunqi Guo be removed from the student register and pay costs to ACCA in the sum of £5,449.00.

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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