

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

- In the matter of:** Mr Shiyun Zhang
- Heard on:** Monday, 18 September 2023 and Thursday, 14 December 2023
- Location:** Held remotely by Microsoft Teams
- Committee:** HH Graham White (Chairman)
Mr George Wood (Accountant member)
Mr Damian Kearney (Lay)
- Legal Adviser:** Ms Valerie Charbit (Legal Adviser)
- Persons present
and capacity:** Mr Alex Mills (ACCA Case Presenter)
Ms Anna Packowska (Hearings Officer)
Mr Yali Quan (Interpreter)
Mr Shiyun Zhang (Student)
- Summary:** Allegation 1(a), 1(b) 1(c)(i) and 1(d)(i) proved.
Exclusion of student from student register.

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

1. The Committee convened to consider one allegation in relation to the student member Mr Zhang:

Allegation 1

- (a) During a TX-UK examination on 8 September 2020, Mr Shiyun Zhang was in possession of:

- (i) unauthorised materials in the form of handwritten notes, contrary to Examination Regulations 4.

- (b) Mr Shiyun Zhang intended to use any or all of the items set out at 1(a) above to gain an unfair advantage.

- (c) Mr Shiyun Zhang's conduct in respect of 1(b) above was:

- (i) Dishonest, in that Mr Shiyun Zhang intended to use any or all of the unauthorised materials to gain an unfair advantage; in the alternative

- (ii) Demonstrates a lack of integrity.

- (d) By reason of his conduct, Mr Shiyun Zhang 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; or

- (ii) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1(a)above.

2. The Committee had before it the following documents: a service bundle (1-19 pages), ACCA's bundle (1-97 pages), a completed case management form dated 12 May 2021(1-21 pages) and Tabled Additional (1-2 pages) and (1-10 pages).

3. Mr Zhang attended the hearing but was not represented. He was assisted by an interpreter speaking Standard Mandarin Chinese which Mr Zhang had confirmed he spoke and understood.

BACKGROUND

4. Mr Zhang first registered as an ACCA student on 29 October 2019. He has had no previous attempts at the TX UK exam and has previously passed the FFA, FR and PM ACCA examinations.
5. Mr Zhang attended the Xi An Jiaotong Liverpool University exam centre on 8 September 2020 to sit the TX UK CBE examination. The exam commenced at 9:00am and was due to last for 3 hours 20 minutes.
6. Prior to an examination, all candidates for ACCA examinations are made aware of the Examination Regulations. All candidates receive an attendance docket which contains ACCA's guidelines and Regulations.
7. In a SCRS1B form, completed on the day of the exam by the invigilator Person A, the invigilator states that the unauthorised material was found in the student's possession at 11:02am. Person A confirms that unauthorised material consisted of a tissue filled with words was found under the scrap paper. Person A further confirms that the unauthorised material was found under Mr Zhang's piece of scrap paper.
8. The student went to the bathroom at about 11 o'clock. An invigilator found something strange on his desk, double checked and found that there was a tissue filled with words under his scrap paper.
9. The Invigilator reported to supervisor immediately and gave the tissue to supervisor when the student was back from the toilet. Mr Zhang tried to explain to the supervisor why he had it.
10. A further SCRS1B form was completed by the exam centre Supervisor, Person B. In her SCRS1B form, completed on the day of the exam, Person B states

that the unauthorised material was found in the student's possession at 11:00am. She confirms that the unauthorised material consisted of notes on the tissue paper.

11. Person B further confirms that the unauthorised material was found under the scrap paper on the desk.
12. When asked whether the unauthorised material was believed to have been used, Person B stated, *"I can not confirm the notes being used by candidate because I wasn't in the room" Person B confirms that the student "said that he kept the notes in his pants pocket for review before the exam began. However it fell out on the ground (sic)."*
13. Person B provided a full and detailed account of the incident stating that *"Supervisor was reported by room invigilator that notes on tissue paper was found under the draft paper on desk while candidate was having toilet break. Then candidates back from the toilet realised invigilator obtained the notes, candidate explained it was kept in the pants pocket and it fell out on the ground. Supervisor told him go back to the work station, finish the test first. Mr Zhang completed an SCRS2B form in relation to the incident and the unauthorised material confirming a tissue was in his possession at 11.00am."*
14. On the day of the examination Mr Zhang completed an SCRS2B form. When asked whether he accepted that the unauthorised materials were relevant to syllabus being examined, Mr Zhang stated, "Yes" and stated *"I write some tax notes on the tissue for revise. Because when I arrive at the exam center I expect to have my things stocked. But there is a long time wait until the exam start. I feel a little bored. So I write some tax notes I remember on the tissue I bring [sic]."*
15. In response to the question whether he accepted that he had brought the tissue into the exam to gain an unfair advantage, Mr Zhang said *"No I never use the unauthorised materials during the exam. Because all the things I write on the tissue can be finded in the screen board. If I really want to cheat in the exam there is no need for me to write down things that was given on screen [sic]."*

When asked to confirm whether he attempted to use the unauthorised materials Mr Zhang said, *“No, the things I write the the tissue can easily got by click the mouse. If I want to use it I can just click which is extremely easy [sic].”* Mr Zhang also stated, *“I write tax notes on the tissue is just for making my mind clear. And all the thing I write can be find in the screen board [sic].”*

16. When asked whether he intended to gain an unfair advantage from the unauthorised materials, Mr Zhang stated, *“No.”*
17. In the Examiner’s irregular script report, the examiner confirmed that the material is relevant to the syllabus and *“Maybe”* relevant to the examination. In response to whether the notes had been used, the Examiner stated *“Maybe,”* providing further comments stating, *“The student argues that the notes are just the tax rates which are provided anyway, but the second and third columns go further than that. The student’s performance for part C of the exam is very good, although 7778 is not yet marked (remarking an unmarked scripts is not possible). The notes do not relate to any of the three questions allocated to this student for part C (including 7778).”*
18. On 7 October 2020, ACCA’s Exam’s Conduct Department wrote to Mr Zhang in relation to the irregularity that had occurred at the exam centre and requested a response from him. On 10 October 2020, Mr Zhang provided a response asserting, *“To start with, it’s my fault not to read the regulations on the docket carefully, and I’m so sorry. But I really don’t know such a thing is a breach of regulation. How it happened is as follows. About 8:00 a.m. at 8th Sept. 2020, I arrived at the exam center and entered the exam room. I have a poor sleep at 7th Sept. night, making me extremely sleepy when I waited for the commence of the exam. To stay awake, I wrote some tax rates and tax dates on a tissue that I brought. When the exam started, I put the tissue under the scrap paper given by the supervisor. About 11:00 p.m., I went to the toilet, during which the supervisor picked up my scrap paper, finding the tissue. She may suspect that I was cheating in the exam cause some tax rates and dates were on the tissue. Obviously the tissue was written after I entered into the exam room rather than I brought it into exam room on purpose. Before my entering, I had received a strict check. All the things that I have were taken out to show to the supervisor.”*

What I brought in to the exam room are a pen, my ID card, my docket and a tissue to blow my nose. The supervisor did know that I don't bring any other things, cause she checked carefully. I promise that I never intend to use the tissue to gain any unfair advantage in the exam, and no advantage can be gained by the tissue. First, I have no motive and intention to gain advantage by the tissue I wrote. What I wrote on the tissue is some tax rates and dates which are given on examination interface. I can easily gain the rates by click by mouse. If I really want to cheat in the exam, there is no need to write something that will be given. I just wrote them to awake myself up. Second, I have no opportunity to use the tissue. I sit next to the supervisor, who is of great perception. If I wanted to use the tissue for cheating, I would be found immediately. Third, honesty is the merit that I attach great significance to. Since I started to learn ACCA, I really have been wanting to be a qualified ACCAer, and I'm more convinced that ethics is important. I really didn't know that is a breach of regulations. Maybe you don't know, when I entered into university, I'm despair, sad and lost my heart to life. It is ACCA that makes alive again and gives me hope. I'm grateful to ACCA. This year, all my time and energy are spent on ACCA. Learning hard and devotedly, I have learned F1 to F9 in less than one year and pass 5 of 9 in previous examination sessions, gaining a average score more than 75. Finally, I implored that don't removed my name from the Student Register. ACCA is my only spiritual pillar in my university days."

19. On 17 November 2020, Mr Zhang provided a response to the Investigations Officer asserting as follows: *"I accept that the enclosed handwritten notes are those that were in my possession during the TX UK examination on 8 September 2020. I accept that the enclosed handwritten notes consist of unauthorised materials during the TX UK examination on 8 September 2020. I accept that the unauthorised materials were relevant to the syllabus or exam. I didn't intend to use the unauthorised materials during the exam. I have no motivation to use them during the exam. As you can see in the comments in the enclosure that you send to me, my performance for part C is good and the materials did not relate to any of the three questions allocated to me for part C. It indicated that I prepared the exam well. I didn't actually use the unauthorised materials during the exam. There is one thing that I must attach significance to.*

Although I was actually in possession of the unauthorised materials during the exam, but I wrote it for review after I entered the exam room rather than bringing a pre-prepared tissue into the exam room. And before I entered into the exam room, I received a strict check during which the supervisor told me turn my pocket inside out. If I had the materials in my pocket before I entered into the exam room, they would be found by the supervisor at that time.”

20. On 22 November 2020, ACCA’s Investigations Department wrote to the Exam Centre for further clarity pertaining to the incident and to ascertain whether Mr Zhang had written the notes on the tissue during the exam. On 23 November 2020, the Exam Centre Supervisor, Person B provided a response stating, *“I am confirming that his bag was locked at the cabinet at test center before he entered exam room. And all the test takers were continuously reminded about which items were allowed into the test room. No one reported to supervisor regarding the tissue with notes before he entered the test room. The notes were found during exam.”*
21. Following the hearing on the 18 September 2023, ACCA confirmed that the scrap paper was issued by the Invigilator after the exam had commenced.

Mr Zhang’s evidence and submissions

22. Mr Zhang said that before the exam started he had written on a tissue because he was sleepy, and he wanted to stay awake. Mr Zhang stated that the notes were written after entering the exam room.
23. Mr Zhang accepted both in his oral evidence and submissions that some of the information on the tissue was relevant to the syllabus and not available in the examination room.
24. Mr Zhang stated that having written on the tissue he placed it in his pocket, and it later fell onto the floor when he was removing his ID card. He said he had put the tissue with writing on it in his pocket out of habit. He then picked the tissue up from the floor and put it on his desk under the scrap paper he was given. He said he had hidden it under the scrap paper so as not to cause any

misunderstanding about it. He said most of the information on the tissue was not actually relevant to the examination and it was available to students during the examination. Mr Zhang could not recall how long it took him to write the notes.

25. He was asked why he had not written the notes on the scrap paper, and he said that the invigilator distributed the scrap paper before the exam had commenced. He said that he could not write his notes on the scrap paper as it had not been distributed yet. He relied on the evidence from the invigilator which was that the scrap paper was distributed just after the examination commenced.
26. Mr Zhang relied on the fact that he had been searched prior to entering the examination room so he did not then have a tissue with notes on it. He also relied on the fact that the notes largely contained contents which were available to students in the examination room. He also relied on the fact that there was an invigilator in the examination room so he would be unlikely to do what was alleged and the scrap paper was only available to him to write on after the examination had begun.
27. He submitted he had been consistent in his explanations having told the Invigilator in the exam about the tissue having been in his pocket.
28. Mr Zhang relied on the fact he had no previous disciplinary history and was therefore unlikely to act in the manner alleged. He said that his good score in Part C of the examination was proof that he had revised well for the examination, and he did not need to cheat because the notes on the tissue were confirmed as not having any relevance to Part C by ACCA's evidence. He submitted that Part C is more difficult than Part A and Part B, so he had revised well and did not need such notes. (ACCA's evidence stated the notes were relevant to Part A and Part B).
29. Mr Zhang said that there was only a small amount of information on the tissue not provided to him during the examination, so this supported his assertion that he had not written it before the examination. The amount of information on the

tissue was not disputed by ACCA, Mr Mills submitting that approx. 20% of the information on the tissue was not provided during the examination.

ACCA's submissions

30. Mr Mills submitted that the tissue which was found in the exam room contained notes which were relevant to the syllabus. He relied on Mr Zhang's admission to that effect in correspondence and in his oral evidence and also the statement of the examiner who said that was the case. Mr Mills emphasised that the usefulness of the materials in the actual exam was not the pertinent question, rather the question for the Committee was whether the notes were relevant to the syllabus being examined and was not simply the information that was provided in the examination room for students to use.
31. ACCA submitted that by bringing the tissue into the exam and having the tissue in the exam, Mr Zhang had the intention of using it during the exam to gain an unfair advantage. Mr Mills relied on the fact that it is for Mr Zhang to prove that he did not intend to use it to gain an unfair advantage.
32. ACCA submitted that by his own admissions, Mr Zhang was in possession of unauthorised materials, although he denied intending to use them to gain an unfair advantage in the examination. However, Mr Mills relied on the fact that Mr Zhang had hidden the tissue under the scrap paper and that therefore it was likely that he intended to use the notes on the tissue, his account as to how the notes came to be written on the tissue was implausible and Mr Zhang's reasons for hiding the notes under the scrap paper tended to suggest he knew that the notes were unauthorised and needed to be hidden.
33. ACCA also relied on the provision set out in Exam Regulation 6. Once a student is found in possession of unauthorised materials it will be assumed that they intended to use the unauthorised materials to gain an unfair advantage in the exam. The student in this case was found in possession of notes and therefore Exam Regulation 6 is engaged. The burden of proof therefore shifts to the student and ACCA submitted that in all the circumstances Mr Zhang failed to discharge the requisite burden of proof because it was likely that the

unauthorised materials were in his possession to gain an unfair advantage and not in Mr Zhang's possession for the reasons he described.

34. Mr Mills also relied on the facts as described by Mr Zhang as being implausible:

- the tissue being put in and taken out of Mr Zhang's pocket in the way he described despite there being no need for Mr Zhang to have to remove his ID card during the examination,
- the tissue falling onto the floor and only coming to be hidden under the scrap paper because Mr Zhang had seen it on the floor and wanted to avoid any misunderstandings,
- the fact that Mr Zhang did not replace the tissue in his pocket after it had fallen out,
- what Mr Zhang had told the invigilator about the notes having been in his pocket,
- That Mr Zhang had been inconsistent in his accounts given to the invigilator with one of those he later gave in correspondence to ACCA.

35. ACCA submitted that if Allegation 1(b) was proved that amounted to dishonesty as the intention proved in Allegation 1(b) would be proof of Mr Zhang's state of mind as to the facts and honest and decent members of the public would consider that intention to be dishonest. Consequently, ACCA submitted that Mr Zhang's conduct was clearly dishonest as set out in the case of Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67 at para 74 since approved in R v Barton and another [2020] EWCA Crim 575.

36. ACCA relied on a breach of integrity in the alternative if the Committee did not find Mr Zhang to have acted dishonestly. ACCA submitted that in the alternative if Mr Zhang was found to not be dishonest he was lacking in integrity. It relied

on the definition as set out in R (on the application of May) v The Chartered Institute of Management Accountants [2013] EWHC 1574 (Admin).

37. ACCA further submitted that intending and/ or attempting to use unauthorised material, such as notes that are relevant to the examination, in order to gain an unfair advantage is behaviour which amounts to misconduct under bye-law 8(a)(i) if it is dishonest. ACCA's primary submission is that seeking and/ or intending to cheat in a professional exam would be regarded as dishonest by the standards of ordinary decent people and that Mr Zhang must clearly have realised that his conduct in possessing during the exam and intending to use unauthorised materials for the purpose of gaining an unfair advantage in the exam was dishonest by those standards.
38. Mr Mills invited the Committee to consider whether Mr Zhang's conduct amounted to misconduct even if the Committee were to find in his favour i.e. that he had not acted dishonestly and that had not acted in way that lacked integrity. Mr Mills submitted that the possession of unauthorised materials in an examination room is by itself capable of amounting to misconduct.
39. Finally, Mr Mills submitted that there was a liability to disciplinary action by virtue of Mr Zhang's admission to Allegation 1(a)(i).
40. Mr Mills said that ACCA did not rely on Mr Zhang's demeanour at the time as proof of its case as it was equally possible that demeanour was a proof of innocence.

ADMISSIONS

41. At the start of the hearing, Mr Zhang admitted Allegation 1(a)(i). The Chair announced that allegation proved pursuant to the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014 (Amended 1 January 2020). Mr Zhang denied Allegations 1(b),1(c)(i), 1(c)(ii),1(d)(i) and 1(d)(ii).

DECISION ON FACTS/ALLEGATIONS AND REASONS

Allegation 1(b): Mr Shiyun Zhang intended to use any or all of the items set out at 1(a) above to gain an unfair advantage.

42. The Committee considered with care all the evidence presented and the submissions made by Mr Mills and by Mr Zhang. It accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities. The Committee noted the reverse burden provided for by Exam Regulation 6(a) which required the student to prove that they did not intend to use the unauthorised material to gain an unfair advantage.
43. The Committee first decided whether or not on the evidence the notes found on the tissue were relevant to the examination syllabus and not all of the notes but only a small part had not been provided to the students during the examination. The Committee noted that Mr Zhang accepted that the notes were therefore relevant to the syllabus and that ACCA had provided evidence to show that they were relevant to Part A and Part B of the examination.
44. The Committee therefore was satisfied that the notes on the tissue were relevant to the examination syllabus and that there was more on the notes than was provided to students during the examination.
45. It then went on to decide whether Mr Zhang had intended to use the notes on the tissue to gain an unfair advantage in the examination. The Committee considered what Mr Zhang's intention was and whether he had shown on the balance of probabilities that he did not intend to use the materials to gain an unfair advantage.
46. It considered firstly whether it accepted that Mr Zhang had written the notes whilst in the examination room or before he had arrived. It considered the neatness of the writing on the tissue and where the tissue was found when Mr Zhang went to the toilet. It decided that he had written them before coming into the examination room due to their neat appearance and because it is not easy

to write on a tissue. Secondly the Committee was not persuaded that the tissue was placed under the scrap paper as Mr Zhang said so as not be used.

47. The Committee decided it was more likely than not that Mr Zhang intended to use the material on the scrap paper and that since there was material on it that was not given to him during the examination, it was likely that he intended to use the information that he had written on the tissue. The Committee considered it improbable that Mr Zhang would have placed those notes on the table at any time or for any reason knowing that he should not have had such notes for use during the examination.
48. The Committee therefore rejected Mr Zhang's account of events that he wrote the notes on the tissue after entering the examination room and he hid them after the tissue had fallen onto the floor. The Committee also rejected Mr Zhang's assertion that he did not intend to use the notes to gain an unfair advantage in the examination. It therefore found Allegation 1(b) proved.

1(c)(i), Mr Shiyun Zhang's conduct in respect of 1(b) above was Dishonest, in that Mr Shiyun Zhang intended to use any or all of the unauthorised materials to gain an unfair advantage; in the alternative;

49. In relation to Allegation 1(c)(i), the Committee applied the test for dishonesty set out in the case of Ivey v Genting Casinos (UK) Ltd t/a Crockfords [2017] UKSC 67. Applying the first stage of the test, the Committee had regard to Mr Zhang's good character and considered that it made it less likely that he would have had a dishonest state of mind at the relevant time. However, bearing in mind the findings in relation to Allegation 1(b), the Committee considered that Mr Zhang's subjective state of mind at the relevant time was that he knew that the notes on the tissue were not only unauthorised materials and not permitted to be in his possession but that he retained them for use on his desk with the intention of using them to gain an unfair advantage in the examination.
50. Applying the second stage of the test, the Committee was satisfied that that ordinary decent members of the public applying objective standards would consider that Mr Zhang's actions and conduct would be viewed as dishonest

because it amounted to an attempt to gain an unfair advantage in an examination by way of cheating.

51. Having decided that Mr Zhang intended to use the material on the tissue in order to cheat the Committee decided that he had acted dishonestly. It therefore found Allegation 1(c)(i) proved.
52. Having found Allegation 1(c)(i) proved the Committee did not consider the alternative as set out in Allegation 1(c)(ii)

Allegation 1(d)(i) Whether Mr Zhang's conduct in relation to 1(a) and (d) amounted to misconduct

53. The Committee considered the seriousness of Mr Zhang's conduct. It bore in mind its findings of fact and that Mr Zhang had intended to use the unauthorised materials to gain an unfair advantage and that that conduct was dishonest. The Committee therefore considered that such dishonest conduct fell far below the standards to be expected of student members of ACCA. On that basis the Committee concluded that Mr Zhang's conduct was serious enough to amount to misconduct.
54. Having found Mr Zhang guilty of misconduct it did not consider the alternative Allegation of 1(d)(ii).

SANCTION AND REASONS

55. The Committee considered what sanction, if any, to impose, taking into account all the information provided in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality.
56. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.

57. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.
58. Consideration was first given to whether any mitigating or aggravating factors featured in this case. The Committee took into account that there were no previous regulatory findings against Mr Zhang.
59. Mr Zhang asked to be treated leniently by the Committee in respect of any sanction. Mr Zhang said his teacher could provide a positive testimonial.

COSTS AND REASONS

60. Regard was had to the early admission Mr Zhang in respect of Allegation 1(a) and the fact he had no previous disciplinary findings against him. Mr Zhang had also cooperated with the investigation and hearing process. He had also demonstrated some insight by accepting that he should not have acted in the way he did. These factors were deemed by the Committee to amount to mitigation.
61. By way of aggravating factors, the Committee noted that Mr Zhang's actions appeared to have been pre-planned because the Committee found he had written the tissue before the examination. Additionally, the conduct had the potential to cause harm to ACCA's reputation, as the act of taking notes on a tissue into an Examination undermined the integrity of ACCA's qualification process and was for his own personal gain.
62. The Committee moved on to consider the range of potential sanctions. It concluded that neither an admonishment nor reprimand would adequately reflect the seriousness of its findings. Mr Zhang had wilfully ignored important exam regulations in place to protect the integrity of the ACCA qualification process.

63. The Committee considered that the public needs to be able to trust future ACCA members in their dealings and have confidence in the ACCA as a regulator. There was also no evidence of any rehabilitative steps taken by Mr Zhang to ensure similar future conduct did not occur.
64. Consideration was next given as to whether a severe reprimand would adequately reflect the seriousness of the case. The guidance states that such a sanction would usually be applied in circumstances where the conduct was not intentional and where there was an appreciation of the seriousness of the conduct found proved and no continuing risk to the public. The Committee had found that Mr Zhang's conduct was intentional and that his insight was limited, as a result the Committee was of the view that the criteria for a severe reprimand had not been met.
65. The Committee went on to consider the guidance relating to exclusion from membership. Mr Zhang's misconduct involved dishonesty that had the potential to cause harm. The Committee section E2 in the Guidance for Disciplinary Sanctions that addressed the approach to be taken to dishonesty:

“Dishonesty, even when it does not result in direct harm and/or loss or is related to matters outside of the professional sphere undermines trust and confidence in the profession.”

“The public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances.”

“The Committee should bear these factors in mind when considering whether any mitigation presented by the member is so remarkable or exceptional that it warrants anything other than exclusion from membership or removal from the student register.”

66. The Committee had not been presented with any information or mitigation so remarkable as to warrant a departure from the guidance. In all the

circumstances the Committee considered exclusion to be the most appropriate and proportionate sanction.

67. The Committee was mindful that the sanction of removal from the student register was the most serious sanction that could be imposed and recognised that it could have negative consequences for Mr Zhang in terms of his reputation and financial circumstances. However, the Committee considered the sanction to be proportionate in the circumstances, given the seriousness of the misconduct, the need to protect the public, and the wider public interest in declaring and upholding proper professional standards and maintaining public confidence in ACCA and the profession of accountancy.
68. Accordingly, the Committee decided to remove Mr Zhang from the student register.
69. The Committee did not deem it necessary to impose a specified period before which Mr Zhang could make an application for re-admission as a Student Member.

COSTS AND REASONS

70. Mr Mills made an application for an award of costs against Mr Zhang, totalling £8142. The Committee was provided with both a simple and a detailed version of the Schedule of Costs, providing a breakdown of the activity undertaken by ACCA and the associated costs. This was contained in a costs bundle (1-6 pages).
71. Mr Mills submitted that the costs claimed were appropriate and reasonable.
72. Mr Zhang had provided the Committee with a Statement of Financial Position, setting out details of his limited financial means.
73. The Committee accepted the advice of the Legal Adviser who referred the Committee to Regulation 15(1) of the Regulations and the ACCA document 'Guidance for Costs Orders'.

74. The Committee was satisfied that ACCA was entitled to costs in principle and had been justified in investigating these matters. It considered that the costs applied for were reasonable and appropriate.
75. Mr Zhang had demonstrated that he had no means as he was financially supported by his parents. However, given the fact he had no savings or income as a student the Committee decided not to make any order for costs.

ORDER

76. The Committee made the following order: that Mr Zhang shall be removed from the ACCA student register.

EFFECTIVE DATE OF ORDER

77. In accordance with Regulation 20(1)(a) of the Regulations, the order relating to removal from the ACCA student register will take effect at the expiry of the appeal period.

HH Graham White
Chair
14 December 2023