

29 September 2023

## **Disciplinary Committee ordered student removed.**

On 19 September 2023, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Ms Jia Ee Sharon Tan of Melaka, Malaysia:

### Allegations

1. On 26 October 2021, ACCA student, Miss Jia Ee Sharon Tan, was convicted at the State Court of Singapore of:
  - a) Between 29 June 2020 and 30 April 2021, in Singapore, being an employee of Company A, and in such capacity being entrusted with property, namely, money in the [Private] bank account, did commit criminal breach of trust, namely, by dishonestly misappropriating RM\* 3,114,517 (SGD\$1,004,689) from the [Private] bank account, thereby she committed an offence punishable under Section 408 of the Penal Code (Cap 224, Rev Ed 2008), which is an amalgamated charge pursuant to section 124(2) of the Criminal Procedure Code (Cap 68, 2012 Rev Ed).
  - b) Further to the conviction at 1a above, admitted the following offence which was taken into consideration, namely On 70 occasions between 1 March 2021 and 23 March 2021, in Singapore, did embark on a course of conduct of cheating one Person A, namely, by deceiving them that she needed money from Company B to be transferred to the bank account of Company A for the purpose of paying for operational expenses via internet banking, a fact she knew to be false, and by manner of such deception, she dishonestly induced Person A to deliver cheques amounting to a total sum of RM1,043,550 (SGD337,566) to herself, which they would not have done had they not been so deceived, and she thereby committed an offence punishable under Section 420 of the Penal Code (Cap 224, Rev

Ed 2008), which charge is amalgamated under section 124(4) of the Criminal Procedure Code (Cap 68, 2012 Rev Ed).

Which are discreditable to the Association or the accountancy profession;

\*RM = Malaysian Ringgit (Currency)

2. By reason of her conduct at 1 above, Miss Tan is liable to disciplinary action pursuant to bye-laws 8(a)(ix) and/ or 8(d)(ii)

The Disciplinary Committee ordered that Ms Jia Ee Sharon Tan be removed from student register and to pay no costs to ACCA.

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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**Notes to Editors**

**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)