

31 May 2024

Disciplinary Committee ordered student removed/*

On 23 & 24 May 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following amended allegations against Mr Vinh Le Trung of Ho Chi Minh City, Vietnam:

Allegations

Mr Vinh Le Trung, ACCA student member:

1. On 06 September 2021, during a remotely invigilated AA Audit and Assurance exam:
 - a) Contrary to Exam Regulations 5(a) and / or 5(b) and the Exam Guidelines, had at his desk or about his person an 'unauthorised item', namely a mobile phone;
 - (b) Intended to use the 'unauthorised item' to gain an unfair advantage in the exam, in accordance with Examination Regulation 6(b).
2. Between 08 November 2021 to 29 June 2023 Mr Vinh Le Trung failed to provide ACCA with an accurate registered address or failed to notify ACCA of any change to his registered address, contrary to Membership Regulation 8(6).
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Le Trung failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence sent on:
 - 08 November 2021 (email)
 - 24 November 2021 (email)
 - 23 December 2021 (post)
 - 20 January 2021 (post)

- 14 February 2021 (post) (amended to 2022)

4. Further, Mr Le Trung's conduct as referred to in allegation 1 above:

- (a) Was dishonest, in that Mr Le Trung intended to use the 'unauthorised item' to gain an unfair advantage.

5. By reason of his conduct Mr Le Trung is:

- (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out in 1 to 4 above.

The Disciplinary Committee ordered that Mr Vinh Le Trung be removed from the Student Register and to pay costs to ACCA in the sum of £2000.

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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For media enquiries, contact:

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 247,000 members and 526,000 future members in 181 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com