

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Miss Wanqian Zheng
Heard on:	Friday, 08 August 2025
Location:	Remotely via Microsoft Teams
Committee:	Ms Colette Lang (Chair) Mr George Wood (Accountant) Mr Mark Mills (Lay)
Legal Adviser:	Mr Ashraf Khan
Persons present and capacity:	Mr Mazharul Mustafa (ACCA Case Presenter) Miss Sofia Tumburi (Hearings Officer)
Summary:	Removed from the student register
Costs:	£6,000.00

INTRODUCTION

1. The Disciplinary Committee (“the Committee”) met to hear allegations against Miss Wanqian Zheng. Miss Zheng did not attend nor was she represented. ACCA was represented by Mr Mazharul Mustafa.

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



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

2. The papers before the Committee consisted of a Service Bundle of 23 pages and the Disciplinary Committee Hearing Bundle of 74 pages.

ALLEGATIONS

Miss Wanqian Zheng, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. During a centre-based FR exam taken on the 05 December 2024:
 - (a) Was in possession of unauthorised material, namely written notes relevant to the exam (the 'Unauthorised Material'), contrary to Examination Regulation 4; and/or:
 - (b) Used, or attempted to use, the Unauthorised Material to gain an unfair advantage in the exam contrary to Examination Regulation 4.
2. Any or all of the conduct described in Allegation 1 was:
 - (a) Dishonest, in that Miss Wanqian Zheng intended to gain an unfair advantage in her exam attempt; or in the alternative;
 - (b) Demonstrates a failure to act with integrity.
3. By reason of her conduct, Miss Wanqian Zheng is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:
 - (b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegation 1 (a) and/or 1(b) only.

PRELIMINARY APPLICATIONS

SERVICE OF PAPERS

3. The Committee was informed that Miss Zheng had been served with a notice of today's hearing, together with the necessary papers and information via electronic mail on 10 July 2025.
4. The Committee considered legal advice from the Legal Adviser, which it accepted.
5. The Committee was satisfied that notice had been sent to Miss Zheng's registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee noted that the email had been delivered successfully. CDR 22(8) stipulates that, when a notice has been sent by email, it is deemed to have been served on the day it was sent. Accordingly, the Committee was satisfied that Miss Zheng has been given 28 days' notice with the necessary information required in accordance with CDR 10.
6. The Committee decided that Miss Zheng had been properly served with notice of proceedings.

PROCEEDING IN ABSENCE

7. ACCA applied to proceed in Miss Zheng's absence, as she had decided not to attend the hearing today.
8. The Committee considered legal advice from the Legal Adviser, which it accepted.
9. The Committee noted Miss Zheng indicated in the Case Management Form that she would not attend the hearing today, neither would she be represented. She did not indicate she required the hearing to be postponed so she could attend on an alternative date. She also consented to the hearing taking place in her absence and made admissions to all the allegations against her. Miss Zheng further confirmed on 10 July 2025 via email that she would not attend.

10. The Committee considered that ACCA had taken reasonable steps to facilitate Miss Zheng to attend the hearing remotely. The Committee was satisfied that the emails had been sent to the address on ACCA's register and that there was a record of the emails having been delivered successfully. The Committee determined Miss Zheng was aware of today's hearing and had voluntarily absented herself.
11. The Committee was also satisfied that taking the seriousness of the allegations into account, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived from adjourning the hearing and no such application had been made.

BACKGROUND

12. Miss Wanqian Zheng first registered as an ACCA student on 11 December 2023.
13. Miss Zheng attended Company A on 05 December 2024 in order to sit the FR examination. The exam commenced at 13:30 and was due to last for 3 hours.
14. All candidates for ACCA examinations are made aware of the Examination Regulations as follows:
 - Before an examination, all candidates receive an attendance docket which contains the ACCA examination guidelines and regulations;
 - Before an examination starts, the Supervisor's announcements draw candidates' attention to the regulations and guidelines outlined in the attendance docket. In particular, exam regulation 4 warns candidates that they are not permitted to possess, use or attempt to use unauthorised materials in the examination.
15. The exam invigilator Person A and supervisor Person B, stated in their SCRS 1B forms completed on the day of the exam that the student was found to have placed 2 rectangular pieces of paper with notes written on them under the keyboard of her exam station. They added that the unauthorised material was taken from the student.

16. On the day of the examination, the candidate completed an SCRS 2B form and admitted that she was in possession of unauthorised material during the exam. She maintained that she did not try to use the unauthorised material and had simply forgotten it in her pocket, only realising it during the exam. She added that she thus put it under keyboard after the exam was completed.
17. The unauthorised material consists of 2 pieces of paper with written content.
18. In the Examiner's irregular script report, the Examiner Person C, confirmed that the material was relevant to the syllabus and this examination. They concluded the material may possibly have been used by Miss Zheng.
19. On 27 February 2025 the Investigation Department asked for the student's comments regarding the incident in question. On the same day Miss Zheng responded and stated:
 - *"I have received your email and understand the circumstances you have outlined as follows:*
 - *In the rush to enter the examination room, I inadvertently carried with me some materials in my pocket. These were abridged notes that I had personally compiled for my revision, which I would recite during my leisure moments. [PRIVATE], I also packed [PRIVATE] in my pocket to address any discomfort during the exam. Unfortunately, the notes and [PRIVATE] got mixed up, and both ended up in my pants pocket, unbeknownst to me until I was already in the exam room.*
 - *Throughout the FR exam, my focus was solely on the task at hand, and I was unaware that I had inadvertently brought these notes along. I did not use them and had no intention of cheating to obtain an unfair advantage.*
 - *After completing the exam, as I was packing up, I realized that I had mistakenly brought the notes into the exam room. Out of fear of a search, I discreetly placed the notes under the keyboard.*

Regrettably, they were discovered by the invigilator at the last moment. I promptly and truthfully explained the situation to the teacher and sincerely admitted to my oversight.

- I sincerely apologize for any inconvenience caused to your association and the invigilator due to my mistakes and carelessness. I accept any disciplinary action that may be imposed upon me.*
- This was my first experience participating in the ACCA quarterly exam. Due to my negligence and failure to prepare adequately before the exam, I did not thoroughly read the rules and regulations printed on the back of the admission ticket. As a result, I lacked a comprehensive understanding of the exam rules and failed to check what items were permissible in the examination room. I deeply regret this oversight and earnestly seek your understanding and consideration when determining any penalty.*
- I respect and comprehend the disciplinary action you have decided to take. I will forever be mindful of this experience, adhere strictly to exam discipline, and approach future exams with the utmost caution”.*

ACCA SUBMISSIONS

20. ACCA submitted that the allegations are capable of proof by reference to the documents provided to the Committee as part of this hearing and the clear admissions made by Miss Zheng.
21. ACCA submitted that Miss Zheng's conduct amounts to misconduct under bye-law 8(a)(i).

SUBMISSIONS BY MISS ZHENG

22. Miss Zheng completed her Case Management Form and emailed ACCA on 10 July 2025. The Committee noted she made unequivocal admissions to possessing unauthorised materials during the examination and therefore she

is liable to disciplinary action by virtue of failing to comply with Exam Regulation 4. She has also accepted she was dishonest in that she intended to gain an unfair advantage in her exam attempt.

DECISION ON FACTS/ALLEGATIONS AND REASONS

23. The Committee took into account ACCA's written representations which were supplemented by Mr Mustafa orally. The Committee also took into account all of Miss Zheng's written representations. The Committee considered legal advice from the Legal Adviser, which it accepted.
24. Given the clear and unambiguous admissions made by Miss Zheng to Allegations 1 and 2 (a), the Committee found the allegations proved.
25. In light of the Committee's findings in relations to Allegation 1 and 2(a), the Committee did not consider Allegation 2(b) which was pleaded in the alternative.
26. The Committee went on to consider Allegation 3(a). The Committee was mindful of the guidance in the ACCA bye-laws and the case law. The Committee noted that misconduct was a matter of judgement for the Committee. The Committee determined individually and collectively that the proved allegations amounted to serious professional misconduct. The Committee placed particular weight on the admission of dishonesty and concluded this was behaviour that would be considered deplorable by a fellow professional.
27. Given the Committee's decision in relation to Allegation 3(a) above, it did not consider Allegation 3(b) which was pleaded in the alternative.

SANCTION AND REASONS

28. The Committee considered the available sanctions starting with the least serious. In reaching a decision on sanction, the Committee took into account the public interest and Miss Zheng's own interests. It noted that the purpose of sanction was not punitive but 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.

29. The Committee determined that dishonesty is very serious misconduct. Furthermore, the Committee was mindful of ACCA's guidance on sanctions and in particular it noted its guidance in relation to misconduct involving dishonesty.
30. By way of mitigating features, the Committee acknowledged that there were no previous disciplinary findings against Miss Zheng. The Committee also noted Miss Zheng made admissions to the Allegations. There was no evidence of any other mitigating factors in this case. The Committee had not received any references or testimonials from Miss Zheng.
31. The Committee considered the following aggravating factors exists in this case:
 - a. This was deliberate and premeditated dishonesty.
 - b. There was a level of sophistication to Miss Zheng's actions.
 - c. Miss Zheng acted for personal gain in attempting to claim an unfair advantage in the exam.
 - d. Given that Miss Zheng attempted to pass her exam with the use of unauthorised material, she presented a potential and serious risk to members of the public and employers.
 - e. Miss Zheng's actions were an abuse of trust.
 - f. Miss Zheng has provided no evidence of insight into her misconduct, remediation.
 - g. Miss Zheng's actions undermined the integrity of ACCA exam process.

- h. When originally challenged at the exam centre, Miss Zheng denied using the unauthorised material and persisted in this denial during the early stages of ACCA's investigation.
32. The Committee determined Miss Zheng's misconduct was very serious, therefore taking no further action, admonishment, reprimand or a severe reprimand would be wholly insufficient and inappropriate. The Committee was particularly mindful this case involved dishonesty, and it considered the guidance on sanction.
33. Given the serious nature of the misconduct, the Committee determined Miss Zheng's behaviour was a serious departure from relevant professional standards and fundamentally incompatible with being a student member. The Committee determined the only appropriate and proportionate sanction available is to order the removal of Miss Zheng from the student register. This would be the only means to ensure public protection.

EFFECTIVE DATE OF ORDER

34. Given the findings of dishonesty made by this Committee, it decided to impose an immediate order in the public interest as there is a possibility that Miss Zheng could attempt to sit further exams during the appeal period.

COSTS AND REASON(S)

35. The Committee was provided with a detailed costs schedule and noted ACCA's guidance on costs orders.
36. The Committee concluded that ACCA was entitled to be awarded costs against Miss Zheng. The amount of costs for which ACCA applied was £7,523.00. The Committee carefully scrutinised the schedule and determined the costs incurred were largely reasonable however, adjusted the amounts to take into account the time actually spent during the hearing and reduced preparation time. The Committee noted that it had not been provided with any information by Miss Zheng of her financial circumstances. In the absence of any information relating to her financial means, the Committee was unable to

make further adjustment. Accordingly, the Committee decided it would be reasonable and proportionate to award ACCA costs in the sum of £6,000.00

Ms Colette Lang
Chair
08 August 2025