

21 October 2025

Disciplinary Committee ordered removal from the student register*

On 10 October 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Ying Zhu of Changshu, China.

Allegations

Miss Ying Zhu ('Miss Zhu'), an ACCA student:

1. On 09 June 2021, during and in relation to a Performance Management (PM) computer-based exam (CBE) ("the Exam") being held at exam centre Suzhou City C736:
 - a) Was found to be in possession of a piece of paper with a formula written on it which was found to be relevant to the Exam.
 - b) Intended to use the piece of paper referred to in Allegation 1 (a) above to gain an unfair advantage in the Exam,
 - c) By reason of any or all of the conduct in Allegations 1 (a) and 1 (b), engaged in conduct designed to assist her in the Exam attempt, contrary to Examination Regulation 10.
2. By reason of her conduct, Miss Zhu is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of all of the matters set out at Allegation 1 above.

The Disciplinary Committee ordered that Miss Ying Zhu be removed from the student register and to pay costs to ACCA in the sum of £2,000.

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:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

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 252,500 members and 526,000 future members in 180 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