

27 May 2026

Disciplinary Committee ordered student severely reprimanded*

On 14 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Hanyu Zhang of Hangzhou, China:

Allegations

Miss Hanyu Zhang, a student of ACCA, in respect of her centre-based Financial Management (FM) exam taken on 5 September 2025 ('the Exam'):

1. Was in possession of and/or used an unauthorised item, namely a mobile phone during the Exam, contrary to Exam Regulation 5(a) and/or 5(b) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b).
2. Further to Allegation 1, possessed, used or attempted to use, unauthorised materials, namely written material relevant to the syllabus being examined, contained on the said unauthorised item, contrary to Exam Regulation 4 and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(a).
3. Further to Allegations 1 and/or 2, by using the mobile phone during the Exam to access the said unauthorised materials, engaged in irregular conduct designed to assist her in the Exam contrary to Exam Regulation 10.
4. Miss Zhang's conduct in respect of any or all of the above was dishonest, in that:
 - a) She was in possession of and/or used an unauthorised item, namely a mobile phone which she had hidden about her person during the Exam; and/or:

- b) She intended to use or used an unauthorised item, namely a mobile phone, to access unauthorised materials, namely written material relevant to the Exam syllabus, to gain an unfair advantage for herself in the Exam.

6. By reason of any or all of her conduct, Miss Hanyu Zhang is:

- (i) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Zhang be severely reprimanded and to pay costs to ACCA in the sum of £600.00.

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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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