

12 February 2026

## **Disciplinary Committee ordered student removed\***

On 05 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Jiahui Guo of Hangzhou, China:

### Allegations

Miss Jiahiu Guo (Miss Guo), a student of the Association of the Chartered Certified Accountants (ACCA):

1. On 07 June 2024, during a Centre-Based Advanced Financial Management AFM examination ('the Exam'), was in possession of unauthorised materials within the meaning of Exam Regulation 6(a), in the form of written notes placed on her desk and notes written on her forearms, ("the unauthorised materials"), contrary to Examination Regulation 4.
2. Used or attempted to use the above-referenced unauthorised materials or any of them, to gain an unfair advantage in the exam, contrary to Examination Regulation 4.
3. Miss Guo's conduct as referred to in paragraphs 1 and/or 2 above:
  - a) Was dishonest, in that Miss Guo intended to use any or all of the unauthorised materials which she had written on her forearms and/or had placed on her exam desk to gain an unfair advantage in the Exam.
4. By reason of any or all of her conduct, Miss Guo is:
  - a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Jiahui Guo be removed from the student register and to pay costs to ACCA in the sum of £5,400.00.

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*

**- ends -**

**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 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](http://www.accaglobal.com)