

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of:	Ms Shengdi Gao
Heard on:	Wednesday, 14 January 2026
Location:	Virtual hearing using Microsoft Teams.
Committee:	Ms Valerie Paterson (Chair) Mr Abdul Samad (Accountant) Mr Roger Woods (Lay)
Legal Adviser:	Mr Charles Apthorp
Persons present and capacity:	Ms Hena Patel (ACCA Case Presenter) Ms Anna Packowska (Hearings Officer)
Summary:	Removed from Student Register to take effect immediately
Costs:	£6,511.50

SERVICE OF PAPERS

1. Ms Shengdi Gao ("Ms Gao") was neither present nor represented.
2. The Committee considered the service bundle with pages numbered (1-18) in order to determine whether the Notice of Hearing ("the

ACCA



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Notice") dated 16 December 2025 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (amended 2020) ("the Regulations").

3. The Committee noted that the Notice had been sent to Ms Gao's registered email address held by the ACCA more than 28 days prior to the date listed for hearing and complied with the other requirements of the Regulations.
4. The Committee was satisfied that this was effective service in accordance with the Regulations.

PROCEEDING IN ABSENCE

5. The Committee noted in addition to the service of the notice that a chaser email had been sent to Ms Gao's email address and two attempts to contact her by telephone by the hearings team were made on the 14 January 2026. The Committee considered whether the hearing should proceed in Ms Gao's absence and recognised it could only do so with care and caution.
6. The Committee noted that Ms Gao had initially engaged with the investigation and had completed and served the case management form. The Committee noted that Ms Gao had not made an application for the hearing to be adjourned and had indicated in the case management form that she would not be attending the hearing. The Committee noted the absence of any evidence that if the hearing was adjourned to another date Ms Gao would attend the adjourned hearing. In all the circumstances the Committee concluded that Ms Gao was aware of or had the means to be aware of the hearing and had voluntarily absented herself.

7. The Committee noted that emails which had been sent on 16 December 2025 and 13 January 2026 to Ms Gao's registered email address had been delivered and therefore concluded it was an active email address at that time. On the balance of probabilities the Committee concluded that the registered email address provided continued to be active when service took place.
8. The Committee recognised that there was a strong public interest in regulatory proceedings being considered and concluded expeditiously, particularly given the serious nature of the allegations.
9. The Committee determined that it was fair and just to proceed in Ms Gao's absence in accordance with its discretionary power at Regulation 10(7) and that a fair hearing could take place in her absence.
10. The Committee was provided with the following bundles: hearing bundle (1-62) and a service bundle (1-18).
11. Ms Gao faced the following allegations:

ALLEGATIONS

Miss Shengdi Gao, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. On 05 March 2025, during a Centre-Based PM Performance Management examination ("the exam"), was in possession of unauthorised materials within the meaning of Exam Regulation 6(a), namely handwritten notes relevant to the exam ("the

unauthorised materials”), contrary to Exam Regulation 4.

2. Used, or attempted to use, the above-referenced unauthorised materials to gain an unfair advantage in the exam, contrary to Exam Regulation 4.

3. The conduct in Allegations 1 and/or 2 above was:

a) Dishonest, in that Miss Gao intended to gain an unfair advantage in the exam; or in the alternative;

b) Such conduct demonstrates a failure to act with integrity.

4. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended) (‘CDR’), Miss Gao failed to fully co-operate with the investigation of a complaint, in that she did not respond to any or all of ACCA’s correspondence dated:

a. 14 May 2025;

b. 4 June 2025;

c. 18 June 2025.

5. By reason of any or all of her conduct, Miss Gao 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).

BRIEF BACKGROUND

12. Ms Gao registered as an ACCA student on 14 November 2023. On 5 March June 2025 Ms Gao attended at an examination centre in order to sit the PM examination. Prior to the exam commencing Ms Gao was provided with an attendance docket which contained the ACCA Guidelines and the Examination Regulations. Regulation 4 warns candidates that they are not permitted to possess, use or attempt to use unauthorised materials in the examination.
13. Following the exam the invigilator stated in her SCRS 1B form completed on the day of the exam that Ms Gao was found with handwritten notes under her calculator during the exam.
14. On the 5 March 2025, Ms Gao completed an SCRS 2B form and admitted that she was in possession of unauthorised material during the exam. However, her position was that she had not used, or attempted to use, the unauthorised materials and had not intended to use the materials in the exam.
15. In the Examiner's Irregular Script Report, the Examiner confirmed that the unauthorised material was relevant to the syllabus and exam. The Examiner concluded that Miss Gao could have used the unauthorised material while attempting the exam.
16. ACCA wrote on the 25 March 2025 to Ms Gao in relation to the irregularity that had occurred at the exam centre and requested a response from her. Ms Gao provided a response:
 - "I am Shengdi Gao, with admission ticket number 5978234. During the ACCA PM exam held on March 5th, 2025, I was

misunderstood by the invigilator as cheating. I deeply feel wronged and confused about this, therefore I hereby file an appeal and request your committee to re-examine the cheating determination.

- I attach great importance to the ACCA exam and highly respect the principle of integrity. During the exam, I strictly followed the rules of the examination room, answered seriously, and did not engage in any cheating behavior. But due to rushing from school to the exam room after my English class ended at 12 pm on Wednesday, I did not have time to clean all my belongings, which led to the school English materials I took out of my clothes with a tissue being mistaken for cheating.
- I attach great importance to academic integrity and have always adhered to the principle of integrity in my studies and exams, never engaging in cheating behavior. I am truly sorry for this misunderstanding.
- Therefore, I earnestly request your committee to re-examine my cheating determination and revoke my punishment. If it is confirmed after re-examination that there is a misjudgment, I am willing to accept the reasonable handling opinions of your committee and promise to strictly abide by relevant regulations in future studies and exams, and not to have similar situations happen again.
- I really hope you can seriously consider my appeal and provide a fair resolution.”

17. On 14 May 2025 ACCA's Investigation Department asked for Miss

Gao's comments regarding the incident in question. On 04 June 2025, ACCA sent an email to Miss Gao's registered email address reminding her of her obligation to co-operate with the investigation and seeking her response by 18 June 2025. This letter sent by email was accompanied by a copy of the 'A4' letter from 14 May 2025. No response was received.

18. On 18 June 2025, ACCA sent a further email to Miss Gao's registered email address reminding her of her obligation to co-operate and again seeking her response by 2 July 2025. Miss Gao was warned that an allegation would be raised against her if she did not respond. No response was received.

ACCA SUBMISSIONS

19. Ms Patel in submissions relied on the documentary evidence and the two reports. She did not call any witnesses. As set out above Ms Gao made no written responses to the questions put by ACCA investigation department in relation to the issues in this case. However, she had completed and signed the SCRS2B report and had provided a response on the 25 March 2025.
20. However, Ms Gao has not responded to the investigator's queries regarding her conduct during the Exam. Ms Patel submitted that failure to co-operate, if allowed to go unchecked, would undermine public confidence in the profession, and ACCA needs to take action in public interest to uphold proper standards of conduct and behaviour.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

21. The Committee considered the oral submissions carefully, reviewed the exhibits, took account of the written submission of ACCA and the response of Ms Gao dated 25 March 2025. The Committee received advice from the Legal Advisor, which it accepted.

Allegation 1

The Committee finds Allegation 1 proved.

22. The Committee reviewed the photocopies of the unauthorised material which were included in the bundle and the confirmation in the SCRS 2B form dated 5 March December 2025 by Ms Gao of possession of unauthorised material in the exam. The Committee noted that the material could assist Ms Gao in completing the PM Exam.
23. The Committee had regard to the Exam Regulations, which it was satisfied Ms Gao was provided with and was aware of the instructions set out in the instruction sheet. The Committee took into account the admissions made by Ms Gao in the case management form. The Committee reached the following conclusions:
 - a. Ms Gao had failed to comply with the clear instructions that she had been provided with, that no unauthorised material should be taken into the examination.
 - b. Ms Gao's proven conduct (possession and use of unauthorised material during an examination) was deliberate and intentional and thereby amounted to a breach of the Exam Regulations.

Allegation 2

24. The Committee found Allegation 2 proved.
25. In relation to Allegation 1 the Committee found that Ms Gao had failed to comply with instructions not to bring unauthorised material into the examination. The Committee concluded that there was evidence that Ms Gao intended to gain an unfair advantage by using the written notes to assist her in answering the questions. The evidence included an attempt to hide the written notes and Ms Gao was observed by the invigilator examining the notes.
26. In addition the Committee had regard to Exam Regulation 6, and ACCA's evidence that the unauthorised material was relevant to the exam syllabus being examined and may have been used to assist Ms Gao in the exam. In addition the Committee determined that Ms Gao had not discharged the burden on her to show that she did not intend to use the material to gain an unfair advantage in the exam. The Committee therefore concluded that she used the material present to assist her in anticipation of relevant questions forming part of the exam.

Allegation 3a

27. The Committee had found that Ms Gao was aware that she had taken unauthorised material into the examination. In addition, she had sought to conceal that fact from the invigilator by hiding the papers under her calculator and the Committee had determined that she intended to use the material to cheat in the exam. Having established her state of mind and knowledge at the relevant time the Committee went on to consider whether this would be considered by a member

of the public to be dishonest conduct. The Committee found that this was dishonest conduct by the standards of ordinary decent people and therefore found Allegation 3a) proved.

28. The Committee did not go on to consider Allegation 3b) namely whether there was a lack of integrity as this allegation was put as an alternative.

Allegations 4a) b) and c)

29. The Committee noted the correspondence sent to Mr Gao on the 14 May 2025, 4 June 2025 and 18 June 2025 and the obligation of ACCA students and/or members to cooperate with an investigation. It was satisfied that Ms Gao had received the emails sent by ACCA and as a result was aware of the allegations. It was satisfied that Ms Gao had not responded to either letter and therefore found Allegation 4a), b) and c) proved.

MISCONDUCT AND LIABILITY TO DISCIPLINARY ACTION

30. In respect of Allegation 3a) the Committee regarded that honesty is a fundamental tenet of professionalism and Ms Gao had been dishonest during an exam and determined that the misconduct was serious. Ms Gao's dishonest conduct fell far short of the standards expected of a member of the accountancy profession. Further failure to fully cooperate with an investigation and respond to enquiries from ACCA investigation team was a serious matter and also fell short of the standards to be expected of a member of the profession. It could not be regarded as anything other than unacceptable behaviour which brought the profession into disrepute and constituted misconduct.

31. The Committee did not go on to consider Allegation 5b) whether there was a breach of bye-law 8(a)(i) as this had been put as an alternative allegation if Allegation 5a) was not proved.

SANCTION AND REASONS

32. Ms Patel made submissions on the appropriate and proportionate sanction. The Committee received advice from the Legal Adviser and in determining the appropriate and proportionate sanction considered the least restrictive sanctions first before moving onto the more serious ones.
33. The Committee considered what sanction, if any, to impose in the light of its findings, having regard to ACCA's Guidance for Disciplinary Sanctions (2024). It first sought to identify aggravating and mitigating factors.
34. Ms Gao had no previous disciplinary findings against her. That in the Committee's view was a mitigating factor, although not a strong one given her status as an ACCA student. It also took account of it being an isolated incident, that there had been admissions during the examination and her previous good character. In the Committee's view there was limited mitigation.
35. The Committee next considered whether there were any aggravating factors. It found that the conduct was pre-planned and there was an attempt to undermine the validity and integrity of the examination process. The Committee found that Ms Gao may have used the notes in the examination. The Committee also determined it was an aggravating feature that Ms Gao had sought in her response on the 25 March 2025 to mislead the ACCA investigator and cover up her

misconduct. In addition, the Committee saw no evidence of insight or remorse in what it considered to be very serious breaches. In addition, there had been a failure to fully co-operate with the investigation.

36. The Committee took into account that dishonesty was a one off over a short period of time. It took into account section E2 of ACCA Guidance for Disciplinary Sanctions regarding findings of dishonesty and took into account that the dishonest misconduct was of short duration.
37. The Committee considered that it would be wholly insufficient to take no further action or impose an admonishment. Neither of those sanctions would reflect the seriousness of the conduct. It noted that there was no evidence of insight or an understanding of the seriousness of conduct or on the impact of conduct on the reputation of the profession.
38. In respect of a reprimand the Committee considered the dishonest conduct to be serious and not minor. Given the lack of insight the Committee considered that a severe reprimand was not a sufficient sanction as the Committee was satisfied that there was a continuing risk to public confidence, the risk to the validity of the ACCA examination process and public protection were engaged as there was real risk to members of the public of similar conduct being repeated.
39. The Committee considered the factors listed at C4.1 in the guidance. It noted that in addition to showing no insight or remorse there was no reflection. It took into account the importance of protecting the integrity of the profession's examinations and therefore determined

that the only proportionate sanction was to direct that Ms Gao be removed from the Student Register.

COSTS AND REASONS

40. Ms Patel applied for costs totaling £6,756.50. She acknowledged that this was based on an estimated hearing time of a full day whereas the actual time was less. She invited the Committee to make an appropriate reduction.
41. The Committee was satisfied that the proceedings had been properly brought and that ACCA was entitled in principle to its costs. The Committee also recognised that it needed to consider the principle that the majority of those paying ACCA's fees should not be required to subsidise the minority who, through their own misconduct, have found themselves subject to disciplinary proceedings. The Committee considered that the time spent, and the sums claimed were reasonable. It was appropriate to make a reduction for the fact that the hearing would last for less time than estimated. That would reduce the reasonable costs to £6,511.50.
42. There was no information before the Committee about Ms Gao's means or personal circumstances, which ACCA had requested. The Committee determined that there was no basis to depart from the standard position that the reasonable costs of the ACCA should be paid by the member. The Committee directed that Ms Gao pay £6,511.50 towards ACCA's costs.

IMMEDIATE ORDER

43. The Committee considered whether Ms Gao be removed from the

Student Register pending the expiry of the Appeal period. It determined that it was necessary to impose an immediate order as there was an identified risk to the public and it would prevent her from taking examinations during the appeal period.

ORDER

44. The Committee ordered as follows:

- a) Ms Gao shall be removed from the Student Register with immediate effect.
- b) Ms Gao shall make a contribution to ACCA's costs of £6,511.50.

Ms Valerie Paterson
Chair
14 January 2026