

28 January 2026

## **Disciplinary Committee ordered removal from student register with immediate effect\***

On 14 January 2026 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Shengdi Gao of Shanghai, China:

### 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.
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) 04 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).

The Disciplinary Committee ordered that Miss Shengdi Gao be removed from student register with immediate effect and to pay costs to ACCA in the sum of £6,511.50.

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