

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Miss Xinyu Yang

Heard on: Tuesday, 21 July 2026

Location: Remote via Microsoft Teams

Committee: Ms Melissa D'Mello (Chair)
Mr Martin Ellis (Accountant)
Mr Mark Mills (Lay)

Legal Adviser: Mr Charles Apthorp (Legal Adviser)

**Persons present
and capacity:** Ms Hena Patel (Case Presenter on behalf of ACCA)
Ms Aimee Murphy (Hearings Officer)
Miss Xinyu Yang (Student)
Mr Yali Quan (Interpreter)

Summary: Allegations 1, 2 and 3a found proved by admission, and 4a
found proved. Student severely reprimanded

Costs: £3,920

SERVICE OF PAPERS

1. Miss Xinyu Yang ("Miss Yang") was present, assisted by an interpreter Mr Yali Quan. Miss Yang was unrepresented.
2. The Committee considered the service bundle (1) with pages numbered 1- 16 in order to determine whether the Notice of Hearing ("the Notice") dated 23 June 2026 had been served in accordance with the provisions of the Complaints and Disciplinary Regulations 2014 (amended 2025) ("the Regulations").
4. The Committee noted that the Notice had been sent to Miss Yang 's registered email address held by the ACCA and complied with the other requirements of the Regulations.
5. The Committee was satisfied that this was effective service in accordance with the Regulations.
6. The Committee was provided with the following bundles: hearing bundle (1-107) and a service bundle (1-16), a re-print of pages 24 - 27 of the hearing bundle and statement of financial position (1-2).
7. Miss Yang faced the following allegations:

ALLEGATIONS

Miss Xinyu Yang ('Miss Yang'), a student of the Association of the Chartered Certified Accountants ('ACCA') on 05 June 2025 in relation to a Financial Reporting centre based exam ('the Exam'):

1. Was in possession of unauthorised materials, in the form of written notes, at her exam desk and/or on or about her person, contrary to Examination Regulation 4 and/or 10.
2. Further to allegation 1, Miss Yang used and/or intended to use the

unauthorised materials in the form of written notes contrary to Examination Regulation 4 and/or Examination Regulation 10.

3. Miss Yang's conduct as referred to in allegations 1 and 2 above was:

- a) Dishonest, in that Miss Yang used or intended to use any or all of the unauthorised materials which she had at her exam desk and/or on or about her person, to gain an unfair advantage in the Exam within the meaning of Exam Regulation 6(a); or in the alternative;
- b) Demonstrates a lack of integrity.

4. By reason of her conduct, Miss Yang is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at 1 to 3 above; or in the alternative;
- b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of allegations 1 and/or 2.

8. At the outset of the hearing Ms Yang admitted allegations 1, 2, and 3a, which were found proved on her admission. The Committee went on to determine allegations 4a and 4b.

BRIEF BACKGROUND

- 9. Miss Yang registered as an ACCA student on the 13 June 2024. On 05 June 2025, Miss Yang attended at an examination centre in order to sit a Financial Reporting examination. Prior to the exam commencing Miss Yang was provided with an attendance docket which contained the ACCA Guidelines and the Examination Regulations.
- 10. During the exam the invigilator's attention was drawn to Miss Yang hiding two pieces of folded paper in her scratch paper. The invigilator had noticed a

handwritten piece of paper which was a different colour to the scratch paper. When the invigilator approached Miss Yang attempted to hide the unauthorised material under her scratch paper. A report filed later that day (SCRS1B) by the invigilator noted she had in her possession unauthorised material.

11. Miss Yang completed a SCRS2B form in relation to the incident and finding of unauthorised material. Miss Yang was asked whether she was in possession of unauthorised materials whilst her exam was in progress. Miss Yang ticked yes. The next question was *“if yes...specify what the unauthorised materials in her possession comprised of”*. She stated, *“lines of formula”*. She confirmed the unauthorised materials were found at 14:35 by *“worker of the exam-managing, the supervisor.”* Miss Yang was asked to confirm whether she accepted that the unauthorised materials were relevant to the syllabus being examined and she answered *“yes”*. Miss Yang was also asked to confirm the purpose for which she had the unauthorised materials in her possession. She explained, *“To get greater grades.”*
12. Miss Yang was asked to confirm whether she attempted to use the unauthorised materials that she was found in her possession, providing an explanation for her answer. She explained, *“Yes. I attempted to use it before the examination and attempted to check but didn’t. I feel much sorry and must admit the action of attempted to cheating.”*
13. ACCA wrote on the 10 July 2025 to Miss Yang in relation to the irregularity that had occurred at the exam centre. ACCA also wrote further to Miss Yang on 28 August 2025. Miss Yang was provided with copies of the Invigilator’s statement (SCRS1B form) as well as the Examination Regulations and Examination Feedback form. The letter also set out the allegations as well as a number of questions for her to answer, in order for ACCA to investigate the matter further.
14. On 01 September 2025 Miss Yang provided her response referring to a letter she sent to ACCA dated 11 July 2025. In this letter Miss Yang states very clearly that she is sorry for her actions which *“were a clear violation of ACCA’s examination regulations and the ethical standards expected of future*

professionals.” She further stated, “I fully acknowledge referring to unauthorized notes during the exam. There is no excuse for this behaviour, and I take complete responsibility for my poor judgment. My actions not only compromised the integrity of the examination process but also betrayed the trust that ACCA places in its students.” Miss Yang then provided details of her preparation for the exam and her remorse at her actions.

15. Miss Yang also in her response stated:

- *“I accept. I acknowledge that I had the handwritten notes with me at my desk during the exam.”*
- *“I accept that the content of the notes was relevant to the FR syllabus and the examination.”*
- *I had the intention to use them if I felt I needed to. This was a grave error in judgement.”*
- *“I did look at the notes during the exam. However, I did not use the information from them to write my answers. The answers I provided were based on my own knowledge. This appears consistent with the examiner’s finding that there is no obvious evidence of the notes being used in my script.”*
- *“I understand that I am expected to be familiar with and adhere to all regulations, and I take full responsibility for my failure to do so.”*

16. Ms Patel in submissions relied on the documentary evidence and the two reports. She did not call any witnesses. As set out above Miss Yang made written responses to questions put by the ACCA in relation to the issues in this case and had completed and signed the SCRS2B report.

17. Miss Yang gave evidence and was cross examined by Ms Patel. In addition, Miss Yang answered questions from the Chair of the Committee.

18. Miss Yang stated in her evidence that, following the exam, she acknowledged her misconduct to ACCA and fully accepted responsibility for her actions and

their impact on the profession. She explained that she had learned a '*most profound*' life lesson, which would serve as a reminder to her that temporary gains lead to far greater long-term loss. She stated that she would '*never do something like this again*', that she had established a '*rigid personal code*' and that ethical compliance was non-negotiable. Miss Yang explained the pressures on her [REDACTED] around the period of the exam. Miss Yang stated that regretted her behaviour and that she felt very guilty about it and that her behaviour was not fair on other students as they had worked hard to succeed in the exams. She stated that integrity and professionalism were a core aspect of being an ACCA member.

19. Miss Yang in response to questions stated that she had reconstructed her study plan to include rest periods and had taken steps [REDACTED]. She explained that she now [REDACTED] and engages in more sporting activities. She stated that it was not correct to view exam failure as a devastating setback and that she now realised that exam failure was a temporary situation that could be addressed; she had shifted her mindset. [REDACTED]. She stated that she would not resort to improper, dishonest actions as an answer to any pressure and that she would consult with colleagues or supervisors to follow an open and ethical way to address any issues. She apologised again for her behaviour and stated that there was no excuse for her misconduct.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

20. The Committee reviewed the photocopies of the unauthorised material which were included in the bundle, reviewed the exhibits and took account of the written and oral submissions of ACCA, and the evidence and written responses Miss Yang. The Committee accepted advice from the Legal Advisor.

Allegation 1

21. The Committee finds Allegation 1 proved on Miss Yang's admission.
22. The Committee reach the following conclusions:

- a. Miss Yang 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. Miss Yang'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

- 23. The Committee found Allegation 2 proved on Miss Yang's admission.
- 24. The Committee reach the following conclusions:
 - a. The Committee concluded that there was evidence from Miss Yang that she intended to gain an unfair advantage by using the formula written on the piece of paper to assist her in answering the questions;
 - b. It determined that the unauthorised material was relevant to the exam syllabus being examined;
 - c. The Committee concluded that Miss Yang intended to use the material to assist her in anticipation of relevant questions forming part of the exam.

Allegation 3a

- 25. The Committee found Allegation 3a proved on Miss Yang's admission.
- 26. The Committee reach the following conclusions:
 - a. Miss Yang was aware that she had taken unauthorised material into the examination;

- b. She had sought to conceal that fact from the invigilator and intended to use the material to cheat in the exam;
 - c. This was dishonest conduct by the standards of ordinary decent people.
27. 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.

MISCONDUCT AND LIABILITY TO DISCIPLINARY ACTION

28. In respect of Allegation 4a) the Committee regarded honesty as a fundamental tenet of professionalism and Miss Yang had been dishonest during an exam and determined that the misconduct was serious. Miss Yang's dishonest conduct fell far short of the standards expected of a member of the accountancy profession. It could not be regarded as anything other than entirely unacceptable behaviour which brought the profession into disrepute and plainly constituted misconduct.
29. The Committee did not go on to consider Allegation 4b) whether there was a breach of bye-law 8(a)(iii) as this had been put as an alternative allegation if Allegation 4a) was not proved.

SANCTION(S) AND REASONS

30. Ms Patel made submissions on the appropriate and proportionate sanction. The Committee was provided with simple and detailed cost schedules and Ms Patel invited the Committee to direct Miss Yang to pay ACCA's reasonable costs incurred in bringing the matter to a hearing.
31. Miss Yang addressed the Committee apologising for her conduct and made submissions about the appropriate cost order.
32. 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 (2026). It first determined that the conduct involving a breach of the exam regulations was in the view of the Committee was very serious undermining the validity of the exam process and confidence in the profession.
34. The Committee then sought to identify aggravating and mitigating factors.
35. Miss Yang had no previous disciplinary findings against her. That was a mitigating factor, although not a strong one given her status as an ACCA student for a relatively short period. It also took account of it being an isolated incident, that there had been admissions during the examination, full cooperation with the investigation and her previous good character. In addition, Miss Yang attended, gave evidence and was cross-examined and, in the Committee's view, provided a persuasive account of the steps taken following the exam to avoid repetition of the conduct in future. In the Committee's view there was relevant mitigation.
36. 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 also considered that there was a risk of harm of a person entering the profession who was not qualified.
37. The Committee found that Miss Yang had very good insight into her dishonest conduct and there was evidence of apology and genuine remorse into what the Committee considered to be very serious breaches. The Committee also took into account that Miss Yang had taken relevant steps to reduce the risk of similar misconduct in the future. It noted that there was evidence of an understanding of the seriousness of the conduct and the impact of the conduct on the reputation of the profession. In the Committee's view, the evidence provided by Miss Yang included a full and thorough reflection.
38. The Committee took into account that the dishonesty was a one-off incident 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.

39. 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.
40. In respect of a reprimand the Committee considered the dishonest conduct to be serious and not minor. However, the Committee considered that a reprimand did not reflect the seriousness of the conduct.
41. The Committee considered the factors listed at C4.1 in the guidance. The Committee took account of the impact of Miss Yang's conduct on public confidence and the potential risk to the validity of the ACCA examination process. The Committee took into account the good insight and remorse demonstrated in Miss Yang's evidence and noted that there was in its view a limited continuing risk to the public.
42. The Committee in reaching its decision took into account the guidance at C5 and E2 and E3 and took into account the seriousness of the dishonest conduct, the steps taken by Miss Yang to prevent a repeat of the conduct in future, her apology and remorse. It also took account of the impact on the reputation of the profession, the public interest and public protection. The Committee noted the steps taken by Miss Yang and the quality of her evidence.
43. The Committee in reaching its decision took all matters into account and was careful not to double count. It had carefully considered whether the circumstances warranted exclusion from the student register. The Committee determined, in what was a finely balanced decision, in the particular circumstances of this case, that the proportionate sanction was a severe reprimand.

COSTS AND REASONS

44. Ms Patel applied for costs totalling £5,859.00. 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.
45. 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 by an hour, £260.00, to £5,599.00.
46. There was information before the Committee about Miss Yang's financial means and personal circumstances. The Committee noted she was a student [REDACTED]. The Committee determined that there was a basis to depart from the standard position [REDACTED] that the reasonable costs of the ACCA should be paid by Miss Yang. The Committee directed that Miss Yang pay £3,920.00 towards ACCA's costs.

ORDER

47. The Committee ordered as follows:

- (a) A severe reprimand be imposed on Miss Yang.
- (b) Miss Yang shall make a contribution to ACCA's costs of £3,920.00

Ms Melissa D'Mello
Chair
21 July 2026