

06 August 2026

Disciplinary Committee ordered student severely reprimanded*

On 21 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Xinyu Yang, of Chengdu, China.

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).
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.

The Disciplinary Committee ordered that Miss Yang be severely reprimanded and to pay costs of £3,920.00 to ACCA.

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:

ACCA News Room

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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