

03 March 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 01 April 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Miss Ruohan Zhang.

Allegations

Miss Ruohan Zhang, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. Was in possession of unauthorised materials in the form of notes during the TX UK examination on 08 June 2021, contrary to Exam Regulation 4.
2. Intended to use the unauthorised materials set out in 1 above to gain an unfair advantage, contrary to Exam Regulation 6(a).
3. Miss Zhang's conduct in respect of 2 above was:
 - I. Dishonest, in that Miss Zhang intended to gain an unfair advantage; or in the alternative,
 - II. Demonstrates a failure to act with integrity.
4. By reason of her conduct, Miss Zhang is:

- I. 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
- II. Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of 1 and 2 above.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

accaglobal.com

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