

10 December 2024

Disciplinary Committee ordered student removed

On 28 November 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Tianyang Liu of Suzhou, China:

Allegations

Allegation 1

- (a) During an TX examination on 08 December 2020, Mr Tianyang Liu was in possession of:
 - (i) Unauthorised materials in the form of notes during the exam, contrary to Examination Regulations 4.
- (b) Mr Tianyang Liu intended to use any or all of the items set out in 1(a) above to gain an unfair advantage.
- (c) Mr Tianyang Liu's conduct in respect of 1(b) above was:
 - (i) Dishonest, in that Mr Tianyang Liu intended to gain an unfair advantage in the exam.
- (d) By reason of his conduct, Mr Tianyang Liu 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(a) to 1(c) above.

The Disciplinary Committee ordered that Mr Tianyang Liu be removed from the student register and to pay costs to ACCA in the sum of £5,000.00.

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

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