



Think Ahead

News release

21 September 2020

Disciplinary Committee ordered Removal from the student register*

On 08 September 2020, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Xiang Liu of Changping District, Beijing, People's Republic of China:

Allegation 1

- a. During a Financial Management examination on 07 June 2019, Mr Xiang Liu was in possession of unauthorised materials which he had at his desk, contrary to Examination Regulations 4 and 5.
- b. Mr Xiang Liu intended to use the unauthorised materials above to gain an unfair advantage;
- c. Mr Xiang Liu's conduct in respect of 1(b) above was:
 - i. Dishonest, in that he intended to use the unauthorised materials which he had in his possession while the exam was in progress to gain an unfair advantage; or alternatively
 - ii. Contrary to the Fundamental Principle of Integrity (as applicable in 2019) in that such conduct demonstrates a failure to be straightforward and honest.
- d. By reason of his conduct, Mr Xiang Liu is:

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- i. Guilty of misconduct pursuant to byelaw 8(a)(i), in respect of any or all of the matters set out at 1(a) to 1(c) above; or
- ii. Liable to disciplinary action pursuant to byelaw 8(a)(iii), in respect of 1(a) above.

The Disciplinary Committee ordered that Mr Liu be removed from the student register and to pay costs to ACCA in the sum of £5427.00.

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 -

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About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com