

04 March 2024

Disciplinary Committee ordered student removed*

On 23 February 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Yiwen Liu of Yantai, China:

Allegations

Miss Yiwen Liu (Miss Liu), a student of the Association of Chartered Certified Accountants (ACCA):

1. On 8 March 2022, during a Taxation (TX) examination (the Exam), was in possession of unauthorised material, in the form of a sheet of a A4 sized paper with notes written on it, whilst at her exam desk, contrary to Examination Regulations 4 and/or 10.
2. Intended to use and/or used the unauthorised material referred to in Allegation 1, to gain an unfair advantage in the exam.
3. Miss Liu's conduct as referred to in paragraphs 1 and 2 above was:
 - a) Dishonest, in that Miss Liu intended to use the unauthorised material which she had in her possession to gain an unfair advantage in the exam.
4. By reason of her conduct, Miss Liu 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 Liu be removed from the student register and to pay costs to ACCA in the sum of £4,880.

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*

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For media enquiries, contact:

ACCA Newsroom

E: newsroom@accaglobal.com

M: +44 (0)7725 498654

Twitter @ACCANews

accaglobal.com

Notes to Editors

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions 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.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at accaglobal.com