

08 May 2025

Disciplinary Committee ordered member excluded.

On 08 April 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Chuan Liu of Tokyo, Japan:

Allegations

Mr Chuan LIU ('Mr Liu'), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or about 18 January 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience Training Record:
 - a) His Practical Experience Supervisor in respect of his practical experience training in the period from 28 September 2018 to 2 May 2020 was Person A when Person A did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
 - b) His Practical Experience Supervisor in respect of his practical experience training in the period from 8 May 2020 to 8 October 2021 was Person B when Person B did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
 - c) He had achieved all or any of the following Performance Objectives:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - Performance Objective 3: Strategy and innovation
 - Performance Objective 4: Governance, risk and control
 - Performance Objective 5: Leadership and management
 - Performance Objective 6: Record and process transactions and events

- Performance Objective 7: Prepare external financial reports
- Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement

2. Mr Liu's conduct in respect of the matters described in Allegation 1 above was,

- In respect of Allegation 1a), dishonest, in that Mr Liu sought to confirm his Practical Experience Supervisor, Person A, did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- In respect of Allegation 1b), dishonest, in that Mr Liu sought to confirm his Practical Experience Supervisor, Person B, did supervise his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue.
- In respect of Allegation 1(c), dishonest in that Mr Liu knew he had not achieved all or any of the performance objectives as described in the corresponding performance objective statements or at all.

4. By reason of his conduct, Mr Liu is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above

The Disciplinary Committee ordered that Mr Liu be excluded from membership and to pay costs to ACCA in the sum of £6000.00.

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*

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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