

22 July 2025

Disciplinary Committee ordered student removed*

On 17 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Qinru Li of Nanan, Hong Kong:

Allegations

Miss Qinru Li, an ACCA student, during ACCA's remotely invigilated Strategic Business Reporting exam on 12 June 2024 (the Exam):

1. Had in her possession and/or used an unauthorised item during the Exam and took a photograph of an exam question or questions with the said unauthorised item, or permitted a third party to do so.
2. Caused or permitted the photograph or photographs referred to in Allegation 1 to be shared with a person or persons unknown.
3. By reason of the matters referred to above in respect of allegations 1 and / or 2, Miss Li is in breach of one or more of:
 - a) Exam Regulation 5a
 - b) Exam Regulation 5b
 - c) Exam Regulation 11
 - d) Exam Regulation 14
4. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Li failed to co-operate with the investigation of this complaint, in that she did not respond to any or all of ACCA's correspondence sent on:
 - (a) 14 October 2024;
 - (b) 23 October 2024;

- (c) 20 November 2024;
- (d) 12 December 2024;
- (e) 20 December 2024

5. Miss Li's conduct referred to at allegations 1 and/or 2 above or any of it:

- a) Was dishonest in that she took the photograph or photographs referred to or permitted a third party to do so, in order to obtain an unfair advantage for herself and/or others in the Exam;
- b) Was dishonest in that she shared, alternatively caused or permitted the photograph or photographs to be shared, whether directly or otherwise, to a third party or parties in order to obtain an unfair advantage for herself and/or others in the Exam.

6. By reason of all of her conduct Miss Li is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Qinru Li be removed from the student register and to pay costs to ACCA in the sum of £5,800.00.

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:

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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