

04 November 2025

Disciplinary Committee ordered member excluded*

On 22 October 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Cheng Leng Tan of Subang Jaya, Malaysia:

Allegations

Mr Cheng Leng Tan, an ACCA member:

1. Pursuant to bye-law 8(a)(vi), is liable to disciplinary action by virtue of the disciplinary finding against him on 05 June 2024 by Certified Practising Accountant Australia (CPA).
2. Failed to bring promptly to the attention of ACCA that pursuant to bye-law 10(b), he may have become liable to disciplinary action by reason of the decision of CPA on 05 June 2024.
3. On dates between 12 June 2024 and 14 January 2025 submitted or caused to be submitted, annual CPD returns to ACCA in which he falsely or inaccurately declared that he had not been subject to any disciplinary or other matters which may engage bye-law 8 (liability to disciplinary action that have not already been brought to the attention of ACCA's Assessment or Investigations Departments).
4. The conduct described at Allegation 3 above was:-
 - i. Dishonest, in that Mr Tan knew that he had been disciplined by CPA and that any or all of the declarations were therefore untrue and inaccurate.



5. By reason of any or all of his conduct, Mr Tan is:

- i. Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1 to 4.

The Disciplinary Committee ordered that Mr Cheng Leng Tan be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £6,773.25.

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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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