

09 September 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 30 September 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Zhehao Liang.

## Allegations

Mr Zhehao Liang, an ACCA student, on 08 March 2024, in respect of his Financial Management exam (the exam):

1. Attempted to deceive the exam invigilator and/or supervisor by giving false or misleading information to them contrary to exam regulation 3.
2. Was in possession of unauthorised materials in the form of notes during the exam, contrary to exam regulation 4.
3. Mr Liang's conduct in respect of allegations 1 and/or 2 above was:
  - I. Dishonest, in that by his own admission he had tried to use the notes during the exam and thereby attempted to, or did, obtain an unfair advantage in the exam; and/or attempted to deceive the exam invigilator and/or supervisor; or in the alternative:
  - II. Demonstrates a failure to act with integrity.

4. By reason of any or all of his conduct, Mr Liang is:

I. Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:

II. Liable to disciplinary action pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**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](https://www.accaglobal.com)