

08 October 2025

Disciplinary Committee ordered student to be removed*

On 30 September 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Zhehao Liang of Hangzhou, China:

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.
4. By reason of any or all of his conduct, Mr Liang is:
 - i. Guilty of misconduct pursuant to bye-law 8(a)(i);

The Disciplinary Committee ordered that Mr Zhehao Liang be removed from ACCA student register and to pay costs to ACCA in the sum of £1200.00

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