

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Zhehao Liang

Heard on: 30 September 2025

Location: Remote link via Microsoft teams

Committee: Ms Ilana Tessler (Chair),
Mr Abdul Samad (Accountant)
Dr Jackie Alexander (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr James Halliday (Case presenter on behalf of ACCA)
Ms Anna Packowska (Hearings Officer)

Outcome: Removal from the student register and costs awarded to
ACCA in the sum of £1200

1. ACCA was represented by Mr Halliday. Mr Liang did not attend and was not represented. The Committee had before it a bundle of papers, numbered pages 1-80, a table additional bundle numbered pages 1-48 and a service bundle numbered pages 1-31.

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SERVICE/PROCEEDING IN ABSENCE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Liang in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").
3. Mr Halliday, for ACCA, made an application for the hearing to continue in the absence of Mr Liang.
4. The Committee accepted the advice of the Legal Adviser.
5. The Committee noted that following the service of the Notice of Hearing on 2 September 2025, Mr Liang responded by email dated 6 September 2025 stating that he would be attending the hearing and required the assistance of an interpreter. On 8 September 2025 Mr Liang sent another email expressing concern about the level of costs he had been notified that ACCA would be claiming and how this was beyond his means. The Hearings Officer responded by an email of the same date confirming that costs are only considered by the Committee if they find any of the allegations proved and referring him to ACCA's Guidance on Costs. Mr Liang responded to the Hearings Officer by an email, dated 9 September 2025 in which he apologised for misunderstanding the position on costs and submitted a completed statement of means. Further, he stated:

"I only intended to state that I had no intention of gaining an unfair advantage through improper means, rather than refuting the relevant allegations. Based on this, I have decided not to participate in the upcoming hearing and consent to the final result of the hearing."
6. Mr Liang submitted further documentation as to his means and on 29 September 2025 the Hearing Officer sent the hearing link to him should he wish to use it. There was a further response from Mr Liang in an email dated 30 September 2025, when he confirmed that he was unable to attend the hearing due to work commitments.
7. The Committee was satisfied from Mr Liang's e-mails of 9 and 30 September

2025 that he had voluntarily waived his right to attend this hearing. It was satisfied that an adjournment would be very unlikely to secure his participation. It was mindful of the duty on all professionals to co-operate with their regulator and the public interest in the expeditious discharge of the Committee's regulatory function. In all the circumstances the Committee decided that it was just to proceed with the hearing in his absence.

PRIVACY APPLICATION

8. In his case management form Mr Liang had indicated that he wished the entirety of the hearing to be in private in order "to protect [his] self-esteem".
9. Mr Halliday opposed this application submitting that the ordinary rule that the hearing should be in public had not been displaced. The Committee accepted the advice of the Legal Adviser.
10. The Committee had regard to regulation 11 (1) and was not persuaded that the particular circumstances advanced by Mr Liang outweigh the public interest in the case being heard in public and so his application was refused.

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).

BACKGROUND

11. Mr Liang became an ACCA student on 21 October 2021.
12. On 08 March 2024, Mr Liang sat a centre-based Financial Management ("FM") exam at Zhejiang Open University-1. The exam commenced at 9.00am.
13. Prior to the start of any centre-based exam all candidates receive an exam attendance docket, which contains ACCA Exam Regulations and Guidelines. Mr Liang has admitted in his SCRS 2B form that he received the exam attendance docket that day and had read the reverse of the docket including ACCA's regulations and guidelines.
14. On 28 March 2024, Mr Liang was notified by ACCA's Exams Operations team that a referral had been made to ACCA's Professional Conduct Department regarding him being in possession of notes during his FM exam on 08 March 2024.
15. The SCRS 1b form completed by the exam supervisor at the time of the exam was reviewed by the Investigations Officer. The supervisor confirmed that Mr Liang was found on CCTV footage to be in possession of both written and printed notes at approximately 9.08am and 9.11am. The supervisor further confirmed that notes were discovered in Mr Liang's pockets and underneath the scrap paper he was permitted to have in his exam. It was also highlighted in the form that when Mr Liang was questioned as to whether he had any further notes/unauthorised

materials at the end of the exam, he replied 'no' and then proceeded to take out more notes from his pockets after being urged by the invigilator. The supervisor further confirmed that Mr Liang had tried to hide the notes when he was approached by the Invigilator.

16. The SCRS 1b form completed by the exam invigilator at the time of the exam was reviewed by the Investigations Officer. The Invigilator corroborated the supervisor's account of the incident and further highlighted that Mr Liang had pleaded for his misconduct to not be reported to the British Council and ultimately ACCA. The invigilator confirmed all notes were confiscated and that Mr Liang was allowed to proceed with the exam.
17. The SCRS 2b form completed by Mr Liang at the time of his exam and his responses to Investigating Officer's additional enquiries on 01 November 2024 were also reviewed. Mr Liang confirms in the form that he was in possession of unauthorised materials in the form of notes during the exam and that the notes were relevant to the syllabus being examined. Mr Liang claims he had brought the unauthorised materials into the exam by mistake and that he was fully aware that ACCA's exam regulations and guidelines prohibited this. However, he then later contradicts himself in both the form and his responses by stating he had brought the notes into the exam to: *'help build confidence to answer questions' and that he had '...a glimmer of hope when bringing the notes into the exam room, which was extremely wrong'.*
18. In the Examiner Feedback Sheet, the Examiner confirms that unauthorised materials were relevant to the syllabus and to the particular examination and that it was possible the notes had been used by Mr Liang when he attempted his FM exam. The Examiner further states *'I can confirm that there is material on the student's notes which is relevant to the two Question IDs listed above. It is possible that this material could have assisted the student in answering the questions'.*
19. On 29 October 2024, the Investigations Officer wrote to the British Council requesting the CCTV video evidence from the exam that was used to implicate Mr Liang and further clarification as to why Mr Liang was allowed to continue

sitting his exam despite having found to be in possession of unauthorised materials. No response was received.

ACCA's SUBMISSIONS

Allegation 1.

Attempted to deceive the exam invigilator and/or supervisor by giving false or misleading information to them contrary to exam regulation 3.

20. ACCA submitted that Mr Liang failed to adhere to exam regulation 3, in that he admitted to lying to the invigilator and supervisor out of fear when questioned as to whether he had any more notes or unauthorised materials on him at the end of his FM exam.

Allegation 2.

Was in possession of unauthorised materials in the form of notes during the exam, contrary to exam regulation 4.

21. ACCA submitted that Mr Liang breached exam regulation 4 in that he was in possession and used/attempted to use unauthorised materials, namely notes during his FM exam on 08 March 2024. This was confirmed in the SCRS form completed by Mr Liang in which he states he tried to use the unauthorised materials. The SCRS forms completed by the Invigilator and Supervisor also confirm these attempts and that such materials were found in his pockets and underneath the scrap paper he was permitted to have during his exam.
22. Mr Halliday for ACCA indicated that in this case he did not seek to rely on Exam Regulation 6(a) where a rebuttable assumption of intending to gain an unfair advantage can be used once a student is found to have breached exam regulation 4 (used/attempted to use unauthorised materials) and such materials are relevant to the syllabus being examined. Accordingly, the Committee did not use this in this case.

Allegation 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.

23. ACCA submitted that Mr Liang intended to gain an unfair advantage by using/ attempting to use notes during his FM exam and by way of his responses to the Investigation Officer's additional enquiries in that he had attempted to use the materials to 'help build confidence to answer questions' and that 'he had a glimmer of hope when bringing the notes into the exam, which was extremely wrong'. Additionally, the notes have been verified by the Examiner as relevant to the syllabus and this FM exam.
24. Mr Liang claimed that he had brought such notes into the exam by mistake and had forgotten to take out these notes from his pocket after reviewing them on the subway. ACCA submitted that Mr Liang's explanation was not credible as he was aware that the exam regulations did not allow use/possession of unauthorised materials during the exam and that such amounted to cheating. The more likely explanation was that he was trying to use these notes to assist him in his exam and provide him with an unfair advantage. ACCA contends that cheating in an exam is dishonest by the standards of ordinary decent people.
25. ACCA further submits that Mr Liang was dishonest in that he attempted to deceive the exam invigilator/supervisor when he tried to hide the notes and/or denied being in possession of further notes, after having been caught using/attempting to use/in possession of such notes.
26. ACCA submitted that if the Committee does not make a finding of dishonesty, then it should find that Mr Liang has breached the Fundamental Principle of

Integrity in that he has admitted attempting to use unauthorised materials during the exam seemingly for the purpose of gaining an unfair advantage. He also tried to conceal as well as denied being in possession of further unauthorised materials at the end of his exam.

Allegation 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).

27. ACCA contended that the dishonest conduct of trying to cheat in a professional exam clearly reached the threshold for misconduct, as did attempting to deceive the exam invigilator and or supervisor. There was an alternative liability to disciplinary action.

MR LIANG'S SUBMISSIONS

28. Mr Liang admitted in his SCRS 2B form that he completed after the exam that he had four pieces of paper on him that were unauthorised materials and relevant to the syllabus being examined. In answer to one question, he stated: *"Insufficient time to review the exam"* and *"mistakenly take the materials"*. He stated in the form that he had the materials with him *"to help to build confidence to answer the questions"* and that he *"tried to use the material but actually I didn't refer to any answers as it dropped out. I didn't use the material."* He then stated that he did not intend to use the materials and did not intend to gain an unfair advantage from the unauthorised materials.
29. Mr Liang was then asked by ACCA's Investigation Officer to clarify his answers on the SCRS2B form in an email dated 29 October 2024. In an email response dated 1 November 2024 Mr Liang stated:

"Dear Investigations Officer,

Answer to Question 8:

I'm truly sorry as I understand that not having enough time to review and mistakenly bringing materials are not excuses. I was fully aware that ACCA exams do not allow notes to be brought into the examination room. I knew these regulations. On that day, I intended to review on the subway (as mentioned in my previous explanation letter), but I forgot to take out the notes. I realize that bringing notes into the exam room is wrong, regardless of the circumstances, and I have fully realized my mistake.

Answer to Question 9:

To be honest, I had a glimmer of hope when bringing the notes into the exam room, which was extremely wrong. Exams should be fair, and I cannot rely on cleverness. However, I absolutely did not intend to gain an unfair advantage. I deeply regret it now and am willing to accept the corresponding punishment. I promise that I will never do it again in the future.

Answer to the Situation Mentioned in the Invigilator's Report:

When I was first questioned, I lied out of great fear. But when the invigilator asked me again and heard the sound of paper in my pocket, I felt extremely ashamed. I sincerely apologize to the invigilator and ACCA. I will definitely become an honest person and work hard with my feet on the ground from now on.

Thank you very much for investigating my case. I have deeply recognized the severity of my mistake and promise to be honest and trustworthy in the future, as well as to seriously review and prepare for the remaining ACCA exams." (sic)

30. The Committee noted also the response of Mr Liang in his email to the Hearing Officer and in his case management form to the effect that he did not intend to gain an unfair advantage.

DECISION ON ALLEGATIONS AND REASONS

31. The Committee accepted the advice of the Legal Adviser. The Committee reminded itself that the burden of proving the case was on ACCA and had regard to the observation of Collins J in Lawrance v General Medical Council on the need for cogent evidence to reach the civil standard of proof in cases of dishonesty. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the 'balance of probabilities'. The Committee reminded itself to exercise caution in relation to its reliance on documents.
32. The Committee heard that there had been no previous findings against Mr Liang and accepted that it was relevant to put his good character into the balance in his favour.

Allegation 1.

Attempted to deceive the exam invigilator and/or supervisor by giving false or misleading information to them contrary to exam regulation 3.

33. The Committee was satisfied from the evidence of the invigilator and the supervisor and from Mr Liang's own admission contained in his email of 1 November 2024 that he did give false information and lied when he stated that he did not have any notes with him.

Allegation 2.

Was in possession of unauthorised materials in the form of notes during the exam, contrary to exam regulation 4.

34. The Committee first asked itself whether ACCA had proved that Mr Liang was in possession of unauthorised material. The Committee accepted on the evidence of the invigilator and Mr Liang's own acceptance that he had the notes on him. The Committee was satisfied that the "notes" fell within the definition of "Unauthorised Material" under Exam Regulation 4.

35. The Committee further accepted that this was material relevant to the syllabus being examined. It noted that Mr Liang accepted this. The Committee also noted the evidence of the examiner who confirmed that the notes would give him an advantage in the exam. The Committee was satisfied on this evidence that this material was relevant to the syllabus.
36. The Committee rejected any assertion from Mr Liang that he did not intend to gain an unfair advantage. Mr Liang confirmed that he knew the Regulations and knew that he should not have the notes with him. When caught he even asked the invigilator and supervisor not to tell ACCA. It was satisfied that the notes were secreted under scrap paper and in his pocket. They contained information relevant to the exam and as he accepted would allow him to cheat – to gain "glimmer of hope". It was satisfied that the most likely explanation for his possession of the notes was to cheat in the exam – or intend to use the unauthorised material to gain an unfair advantage. Accordingly, the Committee was satisfied that Allegation 1 was proved.

Allegation 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.

37. The Committee first asked itself whether Mr Liang's conduct was dishonest in that he had sought to obtain an unfair advantage in the exam by having the unauthorised material with him. The Committee asked itself what Mr Liang's belief was as to the facts - what was his state of mind as to the facts at the time. The Committee was satisfied, given its findings of fact, that Mr Liang's state of mind was that he had taken the notes with him to assist with the exam questions. It was satisfied that he knew he was setting himself up in a position

to cheat. It was a deliberate, planned act with the intention of gaining an unfair advantage in the exam. It was satisfied that Mr Liang's belief at the time was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 3 (i) was proved and did not consider the alternative of Allegation 3 (ii).

Allegation 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).

38. The Committee next asked itself whether, having been dishonest, Mr Liang was guilty of misconduct.
39. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Liang's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that cheating in a professional exam was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. His conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.
40. In light of its judgment on misconduct, no finding was needed upon liability to disciplinary action. Accordingly, it was satisfied that Allegation 4 (i) was proved and did not consider the alternative of Allegation 4 (ii).

SANCTIONS AND REASONS

41. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore

in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.

42. The Committee considered that the conduct in this case was very serious. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant.
43. The Committee identified the following mitigating factors:
 - Mr Liang was of good character with no previous disciplinary record
 - He has co-operated with the investigation
44. The Committee identified the following aggravating factors:
 - The conduct was for personal gain
 - There was an attempt to cover up the misconduct
 - This was pre-planned deliberate misconduct
 - Potential damage to the examination system
 - Potential to undermine the reputation of the profession
 - There is only limited evidence of insight
45. Given the Committee's view of the seriousness of Mr Liang's conduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that a majority of the factors listed in the guidance were not present as the conduct was intentional and could have caused harm. While he had apologised on the basis that it was a mistake, there was inadequate evidence of insight. The Committee was satisfied that in the circumstances a Severe Reprimand was not a sufficient and proportionate sanction given the seriousness of the conduct. The Committee had regard to Section E3 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It considered the factors listed at C5 of the Guidance

for removal of Mr Liang and was satisfied that his conduct was fundamentally incompatible with remaining on the register. The Committee was satisfied that only removal from the register was sufficient to mark the seriousness to the profession and the public.

COSTS AND REASONS

46. ACCA claimed costs of £5,962.50 and provided a schedule of costs. It noted Mr Liang was a student and has provided a statement of means. The Committee decided that it was appropriate to award costs in this case, and considered the costs claimed to be reasonably incurred. The Committee however noted that the case had concluded in less time than scheduled and it was appropriate to make some reduction for this. It also considered it appropriate to reduce the costs further given Mr Liang's restricted means. It concluded that the proportionate and appropriate amount of costs was £1200. Accordingly, it ordered that Mr Liang pay ACCA's costs in the amount of £1,200.

EFFECTIVE DATE OF ORDER

47. Given that Mr Liang was a student, the Committee was not satisfied that it was in the public interest to make an immediate order. This order shall take effect from the date of the expiry of the appeal period unless notice of appeal is given prior to the expiry of that period, in which case it shall become effective (if at all) as described in the Appeal Regulations.

Ms Ilana Tessler
Chair
30 September 2025