

15 April 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am 28 April 2026. 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Mulin Liu.

Allegations

Mr Mulin Liu, a student of ACCA, in respect of his Financial Reporting examination taken on 04 September 2025 ('the Exam'):

1. Was in possession of and/or used unauthorised materials, namely notes during the Exam, contrary to Exam Regulation 4.
2. Intended to use the unauthorised materials in Allegation 1 above to gain unfair advantage in the Exam.
3. The conduct in respect of any or all of the above was:
 - (a) Dishonest, in that Mr Mulin Liu intended to gain an unfair advantage in the exam; or in the alternative
 - (b) Such conduct demonstrates a failure to act with integrity.

4. Mr Mulin Liu failed to cooperate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulations 2014, Regulation 3(1) in that he failed to respond fully or at all to ACCA's correspondence dated:

(a) 03 November 2025;

(b) 20 November 2025;

(c) 02 February 2026

5. By reason of his conduct, Mr Mulin Liu is:

(a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the conduct above: or in the alternative;

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii), in respect of Allegation 1.

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

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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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