

13 August 2026

Disciplinary Committee ordered student removed with immediate effect*

On 30 July 2026 the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Pei Shun Tan of Johor Bahru, Malaysia:

Allegations

Miss Pei Shun Tan, a student of the Association of Chartered Certified Accountants (ACCA), during a remotely invigilated Strategic Business Reporting ('SBR') exam on 12 March 2025:

1. Copied, photographed, video or otherwise reproduced, and/or allowed a third person to copy, photograph, video or otherwise reproduce, ACCA Exam content, contrary to Exam Regulation 13.
2. Distributed, and/or allowed distribution by a third party, of ACCA Exam content, contrary to Exam Regulation 13.
3. Whispered and/or spoke out loud during the examination, contrary to Exam Regulation 15.
5. By reason of any or all her conduct, Miss Tan is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Pei Shun Tan shall be removed from Student Register with immediate effect and to pay costs to ACCA in the sum of £4500.

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*

- ends –

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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

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