

15 June 2026

Disciplinary Committee ordered student removed with immediate effect*

On 09 June 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Leer Hu of Xuancheng, China:

Allegations

Miss Leer Hu, an ACCA student, during a centre-based Performance Management (PM) examination on 04 June 2025 ('the Exam'):

1. Possessed and/or used an unauthorised item, namely a mobile phone with camera ("the unauthorised item"), contrary to Examination Regulation 5(a) and/or 5(b).
2. Took photographs of Exam content, presented to her ("the photographs"), contrary to Exam Regulation 13.
3. Shared the photographs with a third party or parties unknown, contrary to Exam Regulation 13.
4. Possessed and/or used written materials, in electronic form on the unauthorised item ("the unauthorised materials"), contrary to Exam Regulation 4.
5. Miss Leer Hu's conduct set out in Allegation 1, 2, 3 and/or 4 above was:

Dishonest in that she gained or intended to gain an unfair advantage in the;

- a) Exam and/or a future exam, via the conduct.
6. Miss Leer Hu failed to co-operate with the consideration or investigation of this complaint, in that she failed to respond to any or all of ACCA's correspondences, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), on the following dates:

- (a) 19 August 2025;
- (b) 09 September 2025;
- (c) 07 October 2025;
- (d) 20 October 2025.

7. By reason of any or all of her conduct set out in Allegation 1 to 6 above, Miss Leer Hu is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Leer Hu be removed from the Student Register with immediate effect and to pay costs to ACCA in the sum of £6,300.00.

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:

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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