

HEARING

**DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF
CHARTERED CERTIFIED ACCOUNTANTS****REASONS FOR DECISION**

In the matter of: Miss Leer Hu

Heard on Tuesday, 09 June 2026

Location: Remotely via Microsoft Teams

Committee: Mr David Tyme (Chair)
Dr Beth Picton (Accountant)
Mr Andrew Skelton (Lay)

Legal Adviser: Ms Charlotte Pope-Williams

**Persons present
and capacity:** Ms Michelle Terry (ACCA Case Presenter)
Miss Sofia Tumburi (Hearings Officer)

Summary Allegations 1, 2, 3, 4, 5(a), 6(a), (b), (c) & (d) and 7(a)
proved
Removal from the Student Register made with immediate
effect

Costs: Costs awarded to ACCA in the amount of £6,300

ACCA



+44 (0)20 7059 5000



info@accaglobal.com



www.accaglobal.com



The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

1. ACCA was represented by Ms Michelle Terry. Miss Hu did not attend and she was not represented. The hearing was conducted remotely through Microsoft Teams.
2. The Committee had before it the following documents: (i) a bundle of papers of some 108 pages; (ii) a 21-page Service Bundle (vii) a 1-page Simple Costs Schedule and (iv) a 1-page Detailed Costs Schedule (together “**the document bundle**”).

SERVICE/PROCEEDING IN ABSENCE

3. Having considered the Service Bundle and the Notice of Hearing dated 11 May 2026; the Committee was satisfied that notice of the hearing was served on Miss Hu in accordance with the Complaints and Disciplinary Regulations 2014 (amended 1 January 2025) (“**CDR**”).
4. The Committee next considered whether it was in the interests of justice to proceed in the absence of Miss Hu. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Miss Hu has a right to attend the hearing and to participate and that the discretion to proceed in her absence must be exercised with the utmost care and caution.
5. The Committee noted that ACCA’s Notice was sent on 11 May 2026 to the email address held for Miss Hu by ACCA, offering her the opportunity of attending via video or telephone link. There was no response to the Notice. On 19 May 2026, 26 May 2026, 02 June 2026 and 08 June 2026 the Hearings Officer sent further emails to Miss Hu regarding the hearing. The Hearings Officer did not receive any response from Miss Hu to those emails. The Committee noted that the date and time of the hearing were highlighted in ACCA’s written communications to Miss Hu. The Committee also noted that ACCA’s written communications to Miss Hu explained that the hearing could proceed in Miss Hu’s absence where the Committee was satisfied that Miss Hu had been given proper notice of it.
6. The Hearings Officer attempted to telephone Miss Hu twice on 26 May 2026 and 02 June 2026 to ascertain whether she would be attending the hearing. There was no answer to either of those calls and it was not possible for the Hearings Officer to record a voicemail for Miss Hu.

7. The Committee was satisfied that all reasonable attempts have been made to secure Miss Hu's attendance/participation at the hearing by ACCA trying to contact Miss Hu using the email address and telephone number that Miss Hu registered with it. The Committee observed that there had been a history of non-engagement by Miss Hu and that ACCA had received no request for an adjournment from Miss Hu. The Committee was satisfied that Miss Hu has voluntarily waived her right to attend and was not persuaded that any adjournment would increase the chance of Miss Hu attending or participating further in the case. On the information before it and bearing in mind its duty to ensure the expeditious conduct of its business and the wider public interest, the Committee was satisfied that it was in the interests of justice to proceed in the absence of Miss Hu. The Committee reminded itself that her absence added nothing to ACCA's case and was not indicative of guilt.

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 or

b) In alternative, such conduct demonstrates a failure to act with integrity.

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) or

b) In the alternative, liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of Allegation 1, 2, 3, 4 and/or 6.

BACKGROUND

8. Miss Hu was registered as an ACCA student on 06 November 2023. She is and was therefore bound by ACCA's Bye-laws and Regulations at the material time relevant to these proceedings.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

9. The Committee carefully considered all the evidence before it.

10. The Committee took into account the oral submissions made by Ms Terry and it accepted the advice of the Legal Adviser. The Committee kept in mind that the burden of proving the allegations rests with ACCA and that the standard of proof is the balance of probabilities.

Allegation 1

11. As to Allegation 1 the Committee reflected carefully on the requirements of Exam Regulation 5(a) which prohibits the use of dictionaries, electronic devices and/or translators of any kind during an examination by a student member or any other person. ACCA's Exam Guidelines also provide that those sitting examinations should not be using mobile phones.
12. The Committee noted that Miss Hu expressly stated in writing that she had been in possession of an unauthorised item i.e. a mobile telephone during the Exam. Miss Hu stated that she was in possession of a mobile phone during the Exam in a form completed contemporaneously on the day of the Exam.
13. The Committee also observed that the Exam invigilator and supervisor provided consistent evidence that Miss Hu was in possession of a mobile phone during the course of the Exam and that they saw Miss Hu attempt to conceal that mobile phone.
14. The Committee therefore found that Allegation 1 had been proved.

Allegation 2

15. The Committee also reflected on Exam Regulation 13 in relation to Allegation 2 which provides that exam content is owned by ACCA and that individuals are prohibited from copying, photographing, videoing or reproducing in any manner exam content or permitting another person to do the same.
16. The Committee placed particular reliance on the evidence of Person A from ACCA's Exam Production Team in relation to its findings in relation to allegation 2. Person A provided a witness statement dated 29 January 2026 under cover of which they produced redacted copies of images of the exam questions that had been provided by the invigilator and supervisor who were present when Miss Hu took the Exam and those images in turn had been taken from Miss Hu's Exam on 04 June 2025. The Committee understood that Person A had seen unredacted copies of the images meaning that they would have seen photos of exam content from Miss Hu's phone that had been taken on the day that she took the Exam.

17. The Committee considered that on the balance of probabilities, there could be no other explanation for the images of exam content being on Miss Hu's mobile phone except for Miss Hu taking photographs of exam content herself. The Committee did not consider it to be plausible in the circumstances that someone else took photographs of exam content such that it made its way onto Miss Hu's mobile phone.
18. In the circumstances the Committee found that Allegation 2 had been proved.

Allegation 3

19. As to Allegation 3, the Committee further reflected on Exam Regulation 13 which strictly prohibits a person from distributing or seeking to exploit for commercial/personal gain and/or any other reason, copies of exam questions or scenarios to any person including other ACCA registered candidates.
20. The Committee noted the contents of the report from the Irregular Script Examiner which provided as follows:

“Although the student claims they were using their phone to check the time, it seems fairly clear from the supervisor's report, and the video/photo evidence, that they were using the phone to help them in the exam. Even without the chats reported between her and a tutor (which were deleted, so not particularly reliable evidence), the video of what was on the phone screen was clearly very detailed syllabus explanations. In the video you can clearly see the text '[PRIVATE]' which refers to one of the questions in the exam – so it's very likely that the student was feeding screenshots to a chatbot or human – either that or they had access to the questions before the exam.”

21. The Committee considered that on the balance of probabilities, the evidence from the Irregular Script Examiner showed that Miss Hu was engaging in discussions with a third party and that it could be inferred that she shared images with that third party in order to seek assistance in respect of the Exam for the purposes of personal gain. The Committee also considered that the fact that the Exam supervisor observed Miss Hu using her phone to have chats supported its finding that Miss Hu shared photographs with a third party for personal gain.
22. In the circumstances, the Committee found that Allegation 3 had been proved.

Allegations 4

23. The Committee considered that Allegation 4 was closely connected to Allegations 1,2 and 3. The Committee observed that where it had found Allegations 1, 2 and 3 to be proven that it logically followed that there was sufficient evidence for it to find that Allegation 4 had been proven too. This is because Miss Hu had given a written statement at the time of the Exam that she was in possession of an unauthorised item, namely her mobile phone. The Committee observed that Miss Hu had been in attendance at the Exam centre at least 30 minutes before the Exam took place and that she had ample time to be in possession of all relevant Exam content. Further, in making its findings in respect of Allegations 2 and 3, the Committee was necessarily finding that the Exam content of which Miss Hu took photographs included written materials in electronic form. It follows that the Committee therefore found that Miss Hu possessed and used written materials in electronic form on an unauthorised item i.e. Miss Hu's mobile phone.
24. Accordingly, the Committee found that Allegation 4 had been proven.

Allegation 5

25. Allegation 5(a) was that Miss Hu was dishonest in that she gained or intended to gain an unfair advantage in the Exam and/or a future exam. The Committee therefore reflected carefully on the legal test for dishonesty which required it to make a finding about the actual state of Miss Hu's knowledge and belief as to the facts i.e. her subjective intention. The Committee then needed to consider whether Miss Hu's conduct was dishonest applying the objective standard of ordinary decent people, applying the case of *Ivey v Genting Casinos* [2017] UKSC 67 ("**Ivey**").
26. In considering the first limb of the Ivey guidance as to Miss Hu's subjective state of mind, the Committee noted that Miss Hu would have been provided with copies of the Exam Regulations and exam guidance in advance of the Exam. The Committee considered that even where Miss Hu had not taken note of the Exam Regulations and exam guidance in advance of the Exam, that Miss Hu was provided with this information on the day at the Exam. In circumstances where Miss Hu attended the Exam centre at least 30 minutes before the Exam, the Committee considered that Miss Hu had time to review and understand the

Exam Regulations and exam guidance. On the balance of probabilities, the Committee considered that Miss Hu understood from the Exam Regulations and the exam guidance that she should not have brought her mobile phone into the Exam to photograph and/or share Exam content for her own personal gain. In making its findings about dishonesty, the Committee also noted the Exam Invigilator's and Supervisor's evidence that Miss Hu tried to conceal her mobile phone during the Exam. The Committee was satisfied that the subjective limb of the Ivey test had been satisfied.

27. The Committee considered the second limb of the Ivey guidance about whether an ordinary decent person would consider Miss Hu's actions to be dishonest. The Committee considered that in layperson's terms that an ordinary decent person would consider Miss Hu to have engaged in exam malpractice i.e. that she intentionally used her mobile phone, an unauthorised item, to take photographs of Exam content to gain a personal advantage. The Committee reached the view that an ordinary decent person with knowledge of the facts and matters at the material time would consider that Miss Hu had been dishonest.
28. The Committee therefore found that Allegation 5(a) had been proved.
29. The Committee made no finding about Allegation 5(b) in respect of whether Miss Hu's conduct demonstrated a failure to act with integrity because it was an allegation made in the alternative to Allegation 5(a).

Allegation 6

30. As to Allegation 6, the Committee accepted ACCA's evidence that it had sent written communications to Miss Hu at the email address she registered with ACCA on (i) 19 August 2025, (ii) 09 September 2025, (iii) 07 October 2025 and 20 October 2025. The Committee found that Miss Hu did not respond to or engage with any of those written communications.
31. The Committee observed that the written communications sent to Miss Hu clearly explained and highlighted Miss Hu's duty to cooperate with ACCA. The Committee considered that Miss Hu should have been aware of the need to cooperate with ACCA which includes the duty to respond promptly and fully to ACCA communications. The Committee noted that one of the purposes of

ACCA's communications was to enable Miss Hu to present her version of events in respect of the Exam.

32. The Committee also noted the evidence that ACCA had tried to call Miss Hu on 09 September 2025, 07 October 2025 and 20 October 2025 to no avail.
33. The Committee found that ACCA had taken care to ensure that communications were made using the contact details that it held for Miss Hu. The Committee considered that it was clear that Miss Hu had failed to cooperate with ACCA by not responding promptly or at all on each of the four dates set out in Allegation 6 and on each of the three occasions that ACCA tried to call Miss Hu.
34. The Committee therefore found Allegations 6(a), (b), (c) & (d) had been proved.

Allegation 7

35. As to Allegation 7(a) the Committee, having regard to the legal definition of misconduct, asked itself whether the proven conduct amounted to misconduct.
36. The Committee found Allegations 1,2,3,4, 5(a), and 6(a), (b) (c) & (d) to be proven. The Committee noted that the failings involved breaches of the Exam Regulations, dishonesty and failing to cooperate with her regulator. The Committee determined that these failings were a serious falling short of the conduct expected of a student and amounted to misconduct. The Committee considered Miss Hu's conduct to be at the upper end of seriousness where Allegations 1,2,3,4, 5(a), and 6(a), (b) (c) & (d) had been proven, and she had sought to gain an unfair personal advantage. The Committee considered Ms Hu's misconduct constituted a discredit to both her and the wider profession.
37. The Committee did not consider whether Miss Hu was liable for disciplinary action pursuant to bye-law 8(a)(iii) and further to allegation 7(b) because this was an alternative allegation where no finding of misconduct was made.

SANCTION AND REASONS

38. The Committee considered what sanction, if any, to impose, taking into account all that it had read in the bundle of documents, ACCA's Guidance for

Disciplinary Sanctions dated February 2025 (the “**Sanctions Guidance**”), and the principle of proportionality. The Committee also took account of submissions by Ms Terry. It noted the advice from the Legal Adviser which it duly accepted.

39. 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 or student member. Similarly, not co-operating with your regulator is a very serious failing.
40. The Committee considered whether any mitigating or aggravating factors featured in this case. The Committee considered that the only mitigating factor present was that Miss Hu did not have any previous record of ACCA disciplinary findings or proceedings.
41. The Committee identified the following aggravating factors:
 - This was pre-planned, deliberate misconduct involving dishonesty; and
 - This was conduct undertaken with the aim of procuring personal gain on Miss Hu’s part.
42. In considering the seriousness of Miss Hu’s conduct the Committee noted that there was no evidence of remorse or insight from Miss Hu. However, the Committee was also aware that Miss Hu did not attend the hearing or provide any written evidence to the Committee in this regard. In the context of seriousness, the Committee considered that there was no material mitigation in relation to Miss Hu’s conduct. The Committee also considered that Miss Hu’s actions were fundamentally incompatible with the standards expected of those bound by ACCA rules and regulations and that Miss Hu’s conduct could undermine the integrity of the systems concerned with ACCA exams.
43. Given the Committee's view of the seriousness of Miss Hu’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 and, in particular, there was no evidence of insight

or genuine remorse. The Committee had regard to Section E2 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 Miss Hu from the student register and was satisfied that her 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 of the misconduct to the profession and the public.

44. Consequently, the Committee concluded that the appropriate and proportionate sanction was to order that Miss Hu be removed from the student register.

COSTS AND REASONS

45. The member has not submitted documents relating to their financial position for the Committee to consider
46. The Committee had been provided with a Simple Costs Schedule and a Detailed Costs Schedule relating to ACCA's claim for costs.
47. Having carefully considered ACCA's Cost Guidance, and heard from the Legal Adviser, the Committee made the following decision as to costs.
48. The Committee concluded that ACCA was entitled to be awarded costs against Miss Hu since Allegations 1, 2, 3, 4, 5 (a), 6(a)(b)(c) & (d) and 7(a) were found proved. The amount of costs for which ACCA applied was £6,767.50. The Committee noted that the hearing had taken slightly less time than anticipated. Accordingly, the Committee reduced the figure of £6,767.50 to £6,300.00 and was satisfied that this amount was reasonable and proportionate in the circumstances.

EFFECTIVE DATE OF ORDER

49. The Committee was persuaded that the ground for imposing an immediate order was made out given the serious facts of this case and that there is a risk of Miss Hu holding herself out as an ACCA student and/or compromising the integrity of further examinations if an immediate order is not imposed.

**Mr David Tyme
Chair
09 June 2026**