

09 April 2026

## **Disciplinary Committee ordered student removed\***

On 20 March 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Hang Su of Singapore:

### Allegations

Mr Hang Su, an ACCA student:

1. On or around 23 February 2025 informed ACCA that he acquired his Bachelor's degree in Accounting and Finance from University A in 2024, through cheating during the pandemic with the advantage of using online exams.
2. Mr Su's conduct in relation to Allegation 1 was:
  - a) Reckless, in that Mr Su knew or should have known that he was not permitted to cheat during his exams for his Bachelor's degree in Accounting and Finance.
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Mr Hang Su failed to co-operate with the investigation of this complaint, in that he did not respond to any or all of ACCA's correspondence sent on:
  - (a) 20 May 2025;
  - (b) 02 June 2025;
  - (c) 12 June 2025;
  - (d) 23 June 2025;
  - (e) 01 July 2025;
  - (f) 01 August 2025;
  - (g) 12 August 2025;
  - (h) 20 August 2025;

(i) 02 September 2025.

4. By reason of any or all of his conduct, Mr Hang Su is:

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

The Disciplinary Committee ordered that Mr Hang Su be removed from the student register and to pay costs to ACCA in the sum of £5479.00.

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*

**- ends -**

**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](http://www.accaglobal.com)