

HEARING

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

In the matter of: Mr Hang Su

Heard on: Friday, 20 March 2026

Location: Remotely via Microsoft Teams

Committee: Dr Mike Kelly (Chair)
Ms Joanne Royden-Turner (Accountant)
Mr Mark Mills (Lay)

Legal Adviser: Charlotte Pope-Williams

**Persons present
and capacity:** Mr Richard Ive (ACCA Case Presenter)
Miss Sofia Tumbri (Hearings Officer)

Summary Allegations 1, 2(a) 3 and 4(a) proved.
Removal from the Student Register

Costs: Costs awarded to ACCA in the amount of £5,479.00

1. ACCA was represented by Mr Richard Ive. Mr Su did not attend the hearing and he was not represented. The hearing was conducted remotely through Microsoft Teams.

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2. The Committee had before it the following documents: (i) a bundle of papers of some 84 pages; (ii) a 12-page Service Bundle; (iii) a 1-page Simple Costs Schedule; (iv) a 2-page Detailed Costs Schedule (v) an incomplete Case Management Form (together “**the bundle**”).

SERVICE/PROCEEDING IN ABSENCE

3. Having considered the Service Bundle and the Notice of Hearing dated 20 February 2026; the Committee was satisfied that notice of the hearing was served on Mr Su 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 Mr Su. The Committee accepted the advice of the Legal Adviser. The Committee was mindful that Mr Su has a right to attend the hearing and to participate and that the discretion to proceed in his absence must be exercised with the utmost care and caution.
5. The Committee noted that ACCA’s Notice was sent on 20 February 2026 to the email address held for Mr Su by ACCA, offering him the opportunity of attending via video or telephone link. There was no response to the Notice. On 27 February 2026, the Hearings Officer sent a further email to Mr Su regarding the hearing. The Hearings Officer did not receive any response from Mr Su to those emails. On 06 and 13 March 2026, the Hearings Officer also attempted to call Mr Su on the number he has registered with ACCA. Those calls were not answered and there was no opportunity for the Hearings Officer to leave a voicemail. The Hearings Officer also emailed Mr Su on 06 and 13 March 2026 after each attempt of calling him on the telephone number that he registered with ACCA. On 19 March 2026, the Hearings Officer sent a further email to Mr Su highlighting the date and time of the hearing, inviting him to attend, and asking him to confirm if he would attend.
6. The Committee was satisfied that all reasonable attempts have been made to secure Mr Su’s attendance/participation at the hearing. The Committee observed that there had been a history of non-engagement by Mr Su and that ACCA had received no request for an adjournment from Mr Su. The Committee was satisfied that Mr Su had voluntarily waived his right to attend and was not

persuaded that any adjournment would increase the chance of Mr Su 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 Mr Su. The Committee reminded itself that his absence added nothing to ACCA's case and was not indicative of guilt.

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; or in the alternative:
 - (b) Such conduct demonstrates a lack of integrity.
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) or in the alternative;

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

BACKGROUND

7. Mr Su registered as an ACCA student on 10 February 2025. He is and was therefore bound by ACCA's Bye-laws and Regulations at the material time relevant to these proceedings.

8. On or around 23 February 2025, Mr Su sent an email with enclosures, which included a letter from Mr Su to ACCA, asking ACCA to allow Mr Su to forfeit ACCA qualification exemptions in respect of Business and Technology, Management Accounting and Financial Accounting. The letter enclosed with Mr Su's email forfeiting the exemptions said, amongst other things, the following:

"I'm here to officially request to forfeit the exemptions (Business and Technology, Management Accounting and Financial Accounting) I have been granted from paper. And here are my reasons for doing so:

Firstly, I have been granted these three exemptions based upon the fact that I possess a diploma in the major of accounting. However, my diploma was acquired in the year 2018 which has already past seven years. The elapse of time has resulted in the obsolescence of information. To be more specific, I have forgotten most of the things I had learnt from my diploma.

Although I indeed have another bachelor's degree in Accounting and Finance from [University A] which was acquired in 2024, I didn't use it as a qualification to apply for the ACCA exemption. Because I have acquired my bachelor's degree through cheating during the pandemic with the advantage of online exam.

I'm aware that in order to be qualified as a member of ACCA, not only a solid foundation is required but, more importantly, the personal integrity must be ensured without compromise. Hence I disclose to you not only the reason for me to forfeit the exemptions, but also my misconduct towards academic achievements.

DECISION ON FACTS/ALLEGATION(S) AND REASONS

9. The Committee carefully considered all the evidence before it having highlighted to Mr Ive that it had had the opportunity to review and reflect on the entire bundle. In making its findings in respect of Allegations 1, 2, 3 and 4, the Committee took into account the bundle of documentary evidence and the oral submissions made by Mr Ive. The Committee also listened to legal advice from the Legal Adviser, which it accepted.
10. The Committee found each of Allegations 1, 2, 3 and 4 proven and it made the following findings about those allegations.

Allegation 1

11. As to Allegation 1, the Committee noted that Mr Su's communication to ACCA was very clear because he stated without equivocation that during the pandemic he cheated on his examinations for his Accounting and Finance bachelor's degree from University A (the "exams"). The Committee was therefore satisfied that Mr Su had informed ACCA about the fact of this cheating and as a consequence the Committee found that Allegation 1 had been proved.

Allegation 2

12. In considering Allegation 2(a) the Committee reflected on whether Mr Su was reckless because he knew or ought to have known that he should not have cheated in the exams. The Committee observed that Mr Su expressly described his conduct in relation to the exams as cheating in his email to ACCA of 23 February 2025. The Committee also observed that one of the reasons Mr Su asked to forfeit ACCA qualifications exemptions was because of that cheating. This would indicate awareness by Mr Su that cheating in the exams was not the right thing to do which is why he considered he was not entitled to the ACCA qualification exemptions. The Committee therefore reached the conclusion that

Mr Su knew that he was not permitted to cheat in the exams and that he was reckless in this regard.

13. The Committee noted that in Allegation 2(b), ACCA had asked it to find that Mr Su had acted without integrity in the alternative to a finding that Mr Su had been reckless by cheating in the exams. The Committee considered that because it found Mr Su to be reckless by cheating in the exams that the allegations about integrity did not need to be determined. Notwithstanding the Committee's consideration that it did not need to make a determination about integrity, the Committee considered that it did not have sufficient information, evidence and submissions to make a determination about integrity in any event.
14. In the circumstances, the Committee found Allegation 2(a) was proven.

Allegation 3

15. As to Allegation 3, the Committee accepted the evidence presented by ACCA showing that there had been 9 items of correspondence in which ACCA tried to contact Mr Su about its investigation and the subsequent hearing. There were no written responses received from Mr Su in relation to any of this correspondence. The Committee observed that ACCA had gone above and beyond to try to contact Mr Su to no avail. Further, the Committee was satisfied that Mr Su was aware of the content of the emails that ACCA had sent to him. The Committee noted that Mr Su answered a telephone call from ACCA on 12 August 2025. During that call, Mr Su confirmed that he had received all ACCA correspondence but that he had not responded to it because he thought that the communications from ACCA might be a scam. During the call, the ACCA Case Progression Officer confirmed Mr Su's email address which was the same as the one held by ACCA, and it was also the one to which ACCA had sent all previous correspondence. Mr Su confirmed that he would check his emails and that he would provide a response to ACCA further to ACCA's 12 August 2025 email to him. Mr Su did not in fact provide any substantive response to ACCA notwithstanding a further follow-up call by ACCA with Mr Su on 02 September 2025 at which he agreed to provide a response by 05 September 2025.
16. The Committee did not consider that in the specific circumstances of the case Mr Su's suggestion that he considered ACCA communications to be a scam

provided a justification for the failure to respond. The Committee noted that he had proactively communicated with ACCA on 23 February 2025 about cheating in his exams. The Committee reached the view that in sending his 23 February 2025 email about cheating on his exams it would have been reasonable for Mr Su to expect a response from ACCA.

17. Accordingly, the Committee found Allegation 3 was proven.

Allegation 4

18. As to Allegation 4(a) the Committee having regard to the legal definition of misconduct, asked itself whether the proven conduct in respect of Mr Su cheating in the exams and non-cooperation with ACCA amounted to misconduct.
19. The Committee took note of Mr Ive's submission that misconduct encompasses an act or omission which falls short of what would be proper in the circumstances such as an act which is likely to bring discredit upon the relevant person, ACCA, and/or the accountancy profession.
20. The Committee specifically considered the seriousness of Mr Su's conduct, public confidence in the accountancy profession and the nature of his conduct by cheating in the exams and his failure to cooperate with ACCA.
21. The Committee considered that by cheating in his exams Mr Su brought discredit upon himself, ACCA, and the accountancy profession as a whole. The Committee took the view that any and all professionals should know that they should not cheat on exams. The Committee also noted that the exams were material to Mr Su's ACCA qualifications. The Committee considered that cheating in the exams was serious and amounted to misconduct on Mr Su's part.
22. The Committee found that Mr Su's failure to cooperate with ACCA was serious and amounted to misconduct. The Committee noted that Mr Su repeatedly failed to cooperate and engage with ACCA despite having a duty to do so.
23. The Committee found Allegation 4(a) was proven.

24. The Committee did not consider Allegation 4(b) as to whether Mr Su was liable for disciplinary action pursuant to bye-law 8(a)(iii) since this was an alternative allegation where no finding of misconduct was made in respect of Allegation 4(a).

SANCTION AND REASONS

25. 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 10 February 2026 (the "**Sanctions Guidance**"), and the principle of proportionality. The Committee also took account of the written submissions and oral submissions made by Mr Ive. It noted the advice from the Legal Adviser which it duly accepted.
26. 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. The Committee considered that all professionals ought to know that they should not cheat on exams and that this was particularly the case where those exams are material to a person's ACCA qualifications as was the case in respect of Mr Su. The Committee also noted the need for members to cooperate with ACCA, which is expressly recognised by bye-law 10(a).
27. The Committee considered whether any mitigating or aggravating factors featured in this case.
28. As regards mitigating factors, by reference to the Sanctions Guidance the Committee did consider whether Mr Su's proactive disclosure to ACCA of cheating in his exams constituted mitigation. However, the Committee also noted that the proactive disclosure was Mr Su's only substantive engagement with ACCA and that he subsequently failed to engage with ACCA at all despite ACCA going above and beyond to try to communicate with him. The Committee also took note of the fact that this was the first and only time that Mr Su had been subject to any ACCA disciplinary action. That said, the Committee also observed that Mr Su had only been an ACCA student member for a short period of time and had only been a member for 13 days before disclosing that he cheated in his exams in his email of 23 February 2025.

29. The Committee identified the following aggravating factors:
- No evidence of real insight or genuine remorse. The Committee noted that given the absence of any substantive communication from Mr Su that it could not identify any evidence of remorse or insight from Mr Su.
 - The Committee observed that Mr Su had consistently and repeatedly failed to engage with ACCA despite being aware from at least 12 August 2025 that ACCA had been attempting to communicate with him about its investigation and then about the hearing.
 - The Committee noted that there was no evidence of any rehabilitative or corrective steps being taken by Mr Su.
30. The Committee considered that Mr Su's conduct was sufficiently serious to be discreditable to him and the accountancy profession and could bring him and the profession into disrepute.
31. Given the Committee's view of the seriousness of Mr Su'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 exclusion from the register, the Committee noted that the exams on which Mr Su cheated were highly relevant to his ACCA professional qualifications.
32. Consequently, the Committee concluded that the appropriate, proportionate sanction was to order that Mr Su be excluded from the register.

COSTS AND REASONS

33. The member has not submitted documents relating to their financial position for the Committee to consider.
34. The Committee had been provided with a Simple Costs Schedule and a Detailed Costs Schedule relating to ACCA's claim for costs.

35. Having carefully considered the ACCA's Cost Guidance, and heard submissions from Mr Ive, the Committee made the following decision as to costs.

36. The Committee concluded that ACCA was entitled to be awarded costs against Mr Su since Allegations 1, 2(a), 3 and 4(a) were found proved. The amount of costs for which ACCA applied was £6,259.00. The Committee noted that the hearing had taken slightly less time than anticipated. Given that the hearing was slightly shorter than expected meaning that less time was spent by the ACCA Hearings Officer and Case Presenter, the Committee reduced the figure of £6,259.00 to £5,479.00 and was satisfied that this amount was reasonable and proportionate in the circumstances.

EFFECTIVE DATE OF ORDER

37. This Order shall take effect at the expiry of the period allowed for an appeal in accordance with the Appeal Regulations.

Dr Mike Kelly
Chair
20 March 2026