ACCA Think Ahead

News release

05 November 2026

Disciplinary Committee ordered student removed*

On 20 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Ruijia Li of Xuzhou, China:

Allegations

Miss Ruijia Li ('Miss Li'), a student of the Association of the Chartered Certified Accountants (ACCA) in respect of her centre-based Strategic Business Reporting ('SBR') examination taken on 5 June 2025 ('the Exam'):

1. Was in possession of and/or used or intended to use unauthorised materials, in the form of written notes, during the Exam, contrary to Examination Regulation 4.

2. Miss Li's conduct as referred to above was:

    a) Dishonest, in that Miss Li used or intended to use any or all of the unauthorised materials to gain an unfair advantage in the exam.

3. By reason of her conduct, Miss Li is:

    a) Guilty of misconduct and liable to disciplinary action pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Miss Li be removed from the student register and to pay no costs to ACCA.

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.

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** 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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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