

09 September 2026

Disciplinary Committee ordered student removed/member excluded/*

On 03 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Lee Chong Kuang of Kuala Lumpur, Malaysia:

Allegations

Allegation 1

Pursuant to bye-law 8(a)(vi), Mr Lee Chong Kuang is liable to disciplinary action by virtue of the disciplinary action taken against him by the Disciplinary Committee of the Malaysian Institute of Accountants (MIA) on 06 December 2024.

Allegation 2

- a) Mr Lee Chong Kuang failed to bring promptly to the attention of ACCA that he had been disciplined on 06 December 2024 by the MIA, a fact or matter indicating that he may have become liable to disciplinary action, in breach of bye-law 10(b).
- b) In relation to the facts in Allegation 2(a), Mr Lee Chong Kuang is liable to disciplinary action and guilty of misconduct pursuant to bye-law 8(a)(i).

Allegation 3

Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014 (as amended), Mr Kuang failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:

- a. 23 October 2025;
- b. 05 November 2025;
- c. 19 November 2025;
- d. 04 December 2025.

Allegation 4

In relation to any or all of the facts in Allegation 3, Mr Lee Chong Kuang is:

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

The Disciplinary Committee ordered that Mr Lee Chong Kuang be excluded from membership with immediate effect and to pay costs to ACCA in the sum of £5,500.00.

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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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