

01 May 2026

Disciplinary Committee ordered student removal*

On 28 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mulin Liu of Yancheng, China.

Allegations

Mr Mulin Liu, a student of ACCA, in respect of his Financial Reporting examination taken on 04 September 2025 ('the Exam'):

1. Was in possession of and/or used unauthorised materials, namely notes during the Exam, contrary to Exam Regulation 4.
2. Intended to use the unauthorised materials in Allegation 1 above to gain unfair advantage in the Exam.
3. The conduct in respect of any or all of the above was:
 - (a) Dishonest, in that Mr Mulin Liu intended to gain an unfair advantage in the exam.
4. Mr Mulin Liu failed to cooperate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulations 2014, Regulation 3(1) in that he failed to respond fully or at all to ACCA's correspondence dated:
 - (a) 03 November 2025;
 - (b) 20 November 2025;
 - (c) 02 February 2026
5. By reason of his conduct, Mr Mulin Liu is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Mr Mulin Liu be removed from ACCA student register and to pay costs to ACCA in the sum of £7,500.00.

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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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