

20 August 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 19 September 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact [adminadjudication@accaglobal.com](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Nihala N.

## Allegations

Ms Nihala N, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. a) During an on-demand remotely invigilated AAA examination held on 09 December 2024:
    - (i) Had on her desk and/or used an unauthorised item, namely a mobile phone, during the exam, contrary to Exam Regulation 5; and/or:
    - (ii) Failed to comply with the Exam Guidelines to “move mobile phones out of arm’s reach” and/or by having a mobile phone on her desk during the exam, contrary to Exam Regulation 1; and/or:
    - (iii) Failed to comply promptly or at all with the Proctor’s instructions to “remove away” the mobile phone and/or to put it on silent mode, contrary to Exam Regulation 2.
  - b) Breached Exam Regulation 3 by attempting to mislead or provide false information to the exam proctor when asked about the said unauthorised item.
2. The conduct referred to in Allegation 1 above, or any of it, was:

- a) Dishonest, in that Ms Nihala intended to gain an unfair advantage in the exam attempt and/or to assist others in the exam and/or a future exam and/or to mislead or provide false information to the proctor; or in the alternative:
- b) Such conduct demonstrates a failure to act with integrity.

3. By reason of any or all of her conduct, Ms Nihala 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), in respect of the allegations above.

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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Twitter/X: @ACCANews

[accaglobal.com](https://www.accaglobal.com)

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