

26 February 2026

## **Disciplinary Committee ordered removal from student register\***

On 19 February 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Truong Minh Tam, of Thanh Hoa, Vietnam.

### Allegations

Miss Truong Minh Tam, a student of the Association of Chartered Certified Accountants ('ACCA'):

1. On 5 December 2024, during a FR examination ("the exam"), was in possession of unauthorised material in the form of notes on her leg ("the unauthorised material"), contrary to Exam Regulation 4.
2. Used, or intended to use, the unauthorised material to gain an unfair advantage in the exam..
3. The conduct in Allegation 2 above was
  - a) Dishonest, in that Miss Tam intended to gain an unfair advantage in the exam.
4. By reason of any or all of her conduct, Miss Tam is:
  - a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters in Allegation 1 to 3 above.

The Disciplinary Committee ordered that Miss Truong Minh Tam be removed from the student register and to pay costs to ACCA in the sum of £6,200.00.

Please note that this may be the subject of an appeal.

- ends -

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