

27 January 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 24 February 2026. 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Tanvi Pungliya.

Allegations

1. Ms Tanvi Pungliya, a student of the Association of Chartered Accountants (ACCA), during an on-demand remotely invigilated Financial Management (FM) examination on 07 June 2024:
 - a) Failed to adhere to ACCA's Exam Guidelines to 'move mobile phones... out of arm's reach' and/or possessed an item at her desk which was not on the list of permitted items in the Exam Guidelines, contrary to Exam Regulation 1.
 - b) Was in possession of and/or used an unauthorised item, namely a mobile phone with camera, during the Exam, contrary to Exam Regulation 5(a) and/or 5(b).
 - c) Used the above referenced unauthorised item to take photographs/recordings of the Exam content, contrary to Exam Regulation 13.
2. Ms Pungliya's conduct as referred to in any or all allegations above:
 - a) Was dishonest in that the taking and/or retaining of photographs of live exam content could potentially assist her in the exam and/or in any resit of the same exam, and by her actions she

sought to gain an unfair advantage in the exam and/or any resit of the exam within the meaning of Exam Regulation 6(b), or in the alternative:

b) Demonstrates a failure to act with integrity.

3. By reason of any or all of her conduct, Ms Pungliya is:

a) Guilty of misconduct pursuant to bye-law 8(a)(i); or in the alternative:

b) Liable to disciplinary action by virtue of bye-law 8(a)(iii) in respect of breaches of the exam regulations as set out in allegation 1 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

E: newsroom@accaglobal.com

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