

01 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 29 September 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 Abina P.

Allegations

Ms Abina P, a student of ACCA, during an on-demand remotely invigilated Performance Management exam taken on 10 September 2025 ('the exam'):

1. Possessed of and/or used an unauthorised item, namely a mobile phone with camera ("the unauthorised item"), contrary to Exam Regulation 5(a) and/or 5(b).
2. Used the unauthorised item to take photographs and/or recordings of the exam content presented to her, contrary to Exam Regulation 11 and/or 13.
3. Failed to adhere to ACCA's Exam Guidelines to "move mobile phones ... out of arm's reach" and/or possessed an item on or about her desk or person which was not on the list of permitted items in the Exam Guidelines, contrary to Exam
4. Gave false or misleading information to the exam proctor as to the possession and/ or use of the unauthorised item, contrary to Examination Regulation 3.
5. Ms Abina P's conduct set out in Allegation 1,2,3 and/or 4 above was:

- a) Dishonest in that she gained or intended to gain an unfair advantage for herself and/ or others in the exam and/or a future ACCA exam via the conduct set out in Allegation 1,2 and/or 3 above;
- b) Dishonest in that she attempted to deceive the exam proctor as to the possession and/or use of the unauthorised item by giving the false or misleading information set out in Allegation 4 above;
- c) In the alternative, such conduct demonstrates a failure to act with integrity.

6. By reason of any, or all of her conduct set out in Allegation 1 to 5 above, Ms Abina P is:

- a) Guilty of misconduct pursuant to bye-law B(a)(i);
- b) In the alternative, liable to disciplinary action pursuant to bye- law B(a)(iii) in respect of allegations 1,2,3 and/or 4 above.

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

- 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