

02 October 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 28 October 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Roderick Brian Gunkel.

Allegations

Allegation 1

Mr Roderick Gunkel, an ACCA Fellow, who has never held an ACCA Practising Certificate, has been in breach of ACCA's Global Practising Regulations 2003 (GPRs) in that:

- a) He has been carrying on and/or holding out to be in public practice, contrary to Regulation 3(1)(a) from 20 December 2022 to about 20 March 2025; and/or:
- b) He has been a Director of Firm A and Firm B, one or both firms in, and/or holding out to be in, public practice, during the period set out in Schedule A, contrary to Regulation 3(2)(a) GPRs (2022 – 2025); and/or:
- c) He has held rights in Firm A and Firm B, one or both firms in, and/or holding out to be in, public practice, during the period set out in Schedule A, contrary to Regulation 3(2)(b) GPRs (2022 – 2025).

Schedule A

Company Name	Position Held	Dates Held
i) Firm A	Director & principal Shareholder	20/12/2022 To 27/02/2024
ii) Firm B	Director	20/12/2022 to 20/03/2025
	Principal Shareholder	20/12/2022 To 02/02/2024

Allegation 2

By reason of any or all of the conduct in Allegations 1 and 2, Mr Gunkel is:

- a) Guilty of misconduct pursuant to byelaw 8(a)(i); or in the alternative
- b) Liable to disciplinary action pursuant to byelaw 8(a)(iii).

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