

07 April 2026

Disciplinary Committee ordered student removed with immediate effect*

On 01 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Roshan Parchwani of Al-Ain, United Arab Emirates:

Allegations

Mr Roshan Parchwani, a student of ACCA, in respect of his on-demand remotely invigilated Taxation (TX) exam taken on 09 September 2025 ('the Exam'):

1. 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 his desk or person which was not on the list of permitted items in the Exam Guidelines, contrary to Exam Regulation 1.
2. 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) and thereby sought to gain an unfair advantage in the Exam and/or a future exam within the meaning of Exam Regulation 6(b).
3. Used the above referenced unauthorised item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.
4. Gave ACCA personnel false or misleading information about the said exam, contrary to Exam Regulation 3.
5. Mr Parchwani's conduct in respect of any or all of the above was dishonest in that:
 - a) He was in possession of and/or used an unauthorised item, namely a mobile phone, during the Exam; and/or:

- b) He intended to use or used an unauthorised item, namely a mobile phone, to gain an unfair advantage for himself in the Exam and/or for a future exam, and/or:
- c) He intended to use or used an unauthorised item, namely a mobile phone with camera, to take photographs and/or recordings of the Exam content; and/or:
- d) He attempted to give/gave ACCA personnel false or misleading information about the said exam.

7. By reason of the above, Mr Parchwani is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Mr Roshan Parchwani be removed from the Student Register of ACCA and to pay costs to ACCA in the sum of £4500.00.

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

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

Twitter/X: @ACCANews

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