ACCA Think Ahead

News release

04 March 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 01 April 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 Mr Roshan Parchwani.

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.

6. In the alternative, on the same facts, in respect to the conduct referred to in Allegations 1 to 4, Mr Parchwani failed to demonstrate integrity.

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; or in the alternative:

   b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of any or all of the conduct in the allegations 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

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