

04 March 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 02 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 Sayan Ghosh.

Allegations

Mr Sayan Ghosh, a student of ACCA, in respect of his on-demand remotely invigilated FBT – Business and Technology exam taken on 2 November 2025 ('the Exam'):

- 1) Failed to adhere to ACCA's Exam Guidelines contrary to Exam Regulation 1. Namely:
 - a) 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; and/or
 - b) Not to 'whisper or read out loud any of the exam content'.
- 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 the exam proctor/s false or misleading information about the said unauthorised item, contrary to Exam Regulation 3.
- 5) Mr Sayan Ghosh's conduct in respect of any or all of the above was:
 - a) Dishonest, in that he intended to use or used an unauthorised item, a mobile phone with camera, during the Exam to gain an unfair advantage for himself in the Exam and/or for a future exam; and/or
 - b) Dishonest or in that he gave the proctor false or misleading information; or in the alternative:
 - c) Such conduct demonstrates a failure to act with integrity.
- 6) By reason of the above, Mr Sayan Ghosh 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 Allegations 1 to 4.

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.

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For media enquiries, contact:

ACCA News Room

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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