

26 February 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 14.00pm on 26 March 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 Miss Somaya Darwish.

Allegations

Miss Darwish, an ACCA student:

1. On 6 June 2024, during a remotely invigilated Financial Reporting (FR) exam session:
 - a) Caused or permitted a third party or third parties to be present with her in the room where she sat the exam during the exam session, contrary to Examination Regulation 19 and/or;
 - b) Possessed and/or used an unauthorised item, namely a mobile phone, during the examination, contrary to Examination Regulation 5(a) and therefore intended to gain an unfair advantage in the exam within the meaning of Examination Regulation 6(b);
2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Darwish failed to co-operate with the investigation of this complaint, in that she did not respond to any or all of ACCA's correspondence sent on:
 - (a) 24 October 2024;
 - (b) 02 December 2024;

- (c) 23 December 2024;
- (d) 13 January 2025;
- (e) 06 August 2025.

3. By reason of any or all her conduct, Miss Darwish is:

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

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

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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