

02 October 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00am on 13 October 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 Naman Keshava.

Allegations

On 10 September 2025, Mr Naman Keshava, an ACCA student, in relation to a remotely invigilated Strategic Business Reporting ('SBR') exam:

1. Failed to adhere to ACCA's Examination Guidelines and/or the Proctor's instructions by failing to keep his mobile phone out of arm's reach, contrary to Exam Regulation 1 and Exam Regulation 2.
2. Further to allegation 3 gave false or misleading information, to the Proctor, in that when asked to show the Proctor his mobile phone, he replied it was in his drawer when in fact it was within arm's reach of him, contrary to Exam Regulation 3.
3. Used an unauthorised item, namely a mobile phone with a camera, throughout the examination attempt, contrary to Exam Regulation 5(a) and/or 5(b) and therefore intended to gain an unfair advantage in the Exam and/or future exam within the meaning of Exam Regulation 6(b).
4. Used the above referenced unauthorised item to take photographs and/or recordings of the Exam content, contrary to Exam Regulation 13.

5. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of this complaint, in that he did not respond to any or all of ACCA's correspondence sent on:

(a) 14 November 2025;

(b) 1 December 2025;

(c) 19 December 2025;

(d) 7 January 2026.

6. Any or all of Mr Keshava's conduct in respect of 1 – 4:

i. Was dishonest in that he untruthfully stated to the exam Proctor that he was not using his mobile phone during his examination attempt, when that was not the case.

ii. Was dishonest in that he used an authorised item intending to gain an unfair advantage for himself in the Exam and/or future Exam by taking photographs and/or recordings of the Exam content, and/or in the alternative.

iii. Such conduct demonstrates a failure to act with integrity.

7. By reason of the above conduct, Mr Keshava is:

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

ii. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in respect of allegations 1 to 4 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

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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