ACCA Think Ahead

News release

03 November 2026

Disciplinary Committee ordered student removal with immediate effect*

On 13 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Naman Keshava of Lucknow, India:

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;

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(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.

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.

The Disciplinary Committee ordered that Mr Naman Keshava be removed from student register with immediate effect and pay costs to ACCA in the sum of £5,871.

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:

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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