ACCA Think Ahead

News release

05 August 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 04 September 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 Rishika.

Allegations

Miss Rishika, a student of the Association of Certified Chartered Accountants ("ACCA"), during an on-demand remotely invigilated Financial Management examination on 07 March 2025 ("the exam"):

1. Used or permitted a third party to use an unauthorised item, namely an electronic device capable of taking photographs ("the unauthorised item"), contrary to Exam Regulation 5(a) and/or 5(b).

2. Caused or permitted the taking of photographs of exam content presented to her ("the photographs"), contrary to Exam Regulation 11 and/or 13.

3. Caused or permitted the photographs to be shared with a third party or parties unknown, contrary to Exam Regulation 13.

4. Miss Rishika's conduct set out in Allegation 1, 2 and/or 3 was:

    a. Dishonest in that she used or permitted the use of the unauthorised item, and/or caused or permitted the taking and/or sharing of the photographs, to gain an unfair advantage for herself and/or others in the exam and/or a future ACCA exam; or

    b. In the alternative, such conduct demonstrates a lack of integrity.

5. Miss Rishika failed to co-operate with the consideration or investigation of this complaint, contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), in that she failed to respond to any or all of ACCA's correspondence dated:

   a. 05 November 2025

   b. 20 November 2025

   c. 05 December 2025

6. By reason of any or all of her conduct set out in Allegation 1 to 5, Miss Rishika is:

   a) Guilty of misconduct pursuant to bye-law 8(a)(i); or

   b) In the alternative, liable to disciplinary action by virtue of bye-law 8(a)(iii) in respect of Allegation 1, 2, 3 and/or 5.

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