



Think Ahead

News release

12 May 2022

Disciplinary Committee ordered Member be Severely Reprimanded*

On 24 March 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Sojay Krishna Saha of London, United Kingdom:

Allegations

1. Mr Sojay Krishna Saha, a Fellow of the Association of Chartered Certified Accountants ('ACCA'):
 - a) Between 30 October 2015 and 15 June 2021:
 - i) Held himself out to be in public practice contrary to:
 - (a) Regulation 8(2)(a)(ii) of the Membership Regulations (2015 -2016) while he was a student and affiliate; and
 - (b) Regulation 3(1)(a) of the Global Practising Regulations (2016 - 2021) once he became a member.
 - ii) Was director of two companies registered as 'Henderson Royce Accountants Ltd', which held themselves out to be in public practice, contrary to:
 - (a) Regulation 8(2)(a)(iii) of the Membership Regulations (2015 -2016) while he was a student and affiliate; and
 - (b) Regulation 3(2)(a) of the Global Practising Regulations (2016 2021) after he became a member.

ACCA

+44 (0)20 7059 5000

info@accaglobal.com

www.accaglobal.com

The Adelphi 1/11 John Adam Street London WC2N 6AU United Kingdom

- iii) Held rights in two companies registered as 'Henderson Royce Accountants Ltd' where public practice was being carried on, which in effect put him in the position of principal of two firms, contrary to
 - (c) Regulation 8(2)(a)(iv) of the Membership Regulations (2015 -2016) while he was a student and affiliate; and
 - (d) Regulation 3(2)(b) of the Global Practising Regulations (2019 2021)
- b) Inaccurately declared in one or more annual declarations to ACCA that he had not engaged in public practice activities without holding an ACCA Practising Certificate on:
 - i) 31 January 2018; and/or
 - ii) 30 November 2018; and/or
 - iii) 02 January 2020; and/or
 - iv) 29 December 2020.
- c) His conduct at Allegation 1b):
 - ii) Demonstrates a failure to act with integrity.
- d) By reason of his conduct, Mr Sojay Krishna Saha is:

ii) Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of Allegation 1a).

The Disciplinary Committee ordered that Mr Saha be severely reprimanded and to pay costs to ACCA in the sum of £3400.

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*

- ends -

For media enquiries, contact:

newsroom@accaglobal.com

T: +44 (0) 207 7059 5622 / 5759

Twitter @ACCANews

About ACCA: ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **227,000** members and **544,000** future members based in **176** countries that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow. Find out more about us at www.accaglobal.com