

09 May 2024

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 24 May 2024. 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Bhupesh Tokas.

## Allegations

1. On or around 18 February 2023, Mr Bhupesh Tokas, an ACCA student, submitted or caused to be submitted to ACCA a 'Provisional Result Notification for ACCA Computer Based Examinations – F2 - Management Accounting' certificate that was false.
  
2. In respect of allegation 1 above, Mr Tokas's conduct was dishonest in that in submitting or causing to be submitted the documentation, he sought to represent that:
  - a. He had passed the F2 – Management Accounting examination with a 74% pass mark when he knew he had not, or in the alternative;
  - b. Demonstrated a lack of integrity.
  
3. By reason of his conduct Mr Tokas is:

- a. Guilty of Misconduct pursuant to bye-law 8(a)(i) in respect of any or all of the matters set out 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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Twitter/X: @ACCANews

[accaglobal.com](http://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 247,000 members and 526,000 future members in 181 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](http://www.accaglobal.com)