

30 July 2025

Member reprimanded*

On 17 July 2025, the Consent Orders Chair of the Association of Chartered Certified Accountants (ACCA) found proved the following allegations against a member, Mrs Tugba Yarimoglu, of Cheadle, United Kingdom:

Allegations

The Association of Chartered Certified Accountants ("ACCA") and Mrs Irina Stucere ("the Parties"), agree as follows:

The Association of Chartered Certified Accountants (ACCA) and Mrs Tugba Yarimoglu, agree as follows:

1. Mrs Tugba Yarimoglu, a Member of the Association of Chartered Certified Accountants ('ACCA'):
 - a) On a date or dates between 20 June 2017 and 12 September 2019, whilst an ACCA student and/or affiliate:
 - i. Inaccurately described herself, or allowed herself to be described, as having ACCA membership contrary to Membership Regulation ('MR') 8(2)(a)(i) and/or MR 6(2)(a);
 - ii. Held herself out, or allowed herself to be held out, as being in public practice contrary to MR 8(2)(a)(ii) and/or MR 6(2)(b);
 - iii. Was a director of Audacc Consultancy Limited (the 'Firm'), a firm where public practice is carried on in the name of the Firm or otherwise in the course of the Firm's business contrary to MR 8(2)(a)(iii) and/or MR 6(2)(b);
 - iv. Held rights in the Firm where public practice was carried out in the name of the Firm or otherwise in the Firm's business contrary to MR 8(2)(a)(iv) and/or MR 6(2)(b).

- b) On dates between 12 September 2019 and 14 June 2021, whilst not holding a relevant practicing certificate:
 - i. Held herself out, or allowed herself to be held out, as being in public practice contrary to Global Practising Regulation ('GPR') 3(1)(a);
 - ii. Was a director of the Firm, a firm where public practice was carried on in the name of the Firm or otherwise in the course of the Firm's business contrary to GPR 3(2)(a);
 - iii. Held rights in the Firm where public practice was carried out in the name of the Firm or otherwise in the Firm's business contrary to GPR 3(2)(b).
- c) On or about 11 December 2020, inaccurately declared to ACCA in a CPD declaration that she had not been engaged in public practice activities as defined in GPR 4.
- d) By reason of her conduct, Mrs Tugba Yarimoglu is:
 - (i) Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1(a) to 1(c).

The Consent Orders Chair ordered that Mrs Yarimoglu be reprimanded and pay costs to ACCA in the sum of £3000.00.

ACCA's regulations require ACCA to publish the Committee's finding and orders by way of a press release, as soon as practicable.

- 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