ACCA Think Ahead

News release

04 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 04 December 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 Ms Kalaimathy Pathmanathan also known as Mrs Kalaimathy Mahinthan.

Allegations

Ms Kalaimathy Pathmanathan, also known as Mrs Kalaimathy Mahinthan, an ACCA Fellow:

1) Breached the Global Practising Regulations 2003 regarding the following:

   (a) Between 28 September 2024 to 14 August 2025, she held herself out to be in public practice, without an ACCA practising certificate contrary to Regulation 3(1)(a) of the Global Practising Regulations 2003.

   (b) Between 28 September 2024 to 14 August 2025, she has been the Director of a public practice Firm, without an ACCA practising certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2003.

   (c) Between 28 September 2024 to 14 August 2025, she held shares in a Firm, which in effect put her in the position of a Principal of a Firm where public practice is carried on in the name of the Firm, without a practising certificate, contrary to paragraph 3(2)(b) of the Global Practicing Regulations.

2) Contrary to Paragraph 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint in that she failed to respond to ACCA's correspondence dated:

(a) 20 May 2025;
(b) 05 June 2025;
(c) 18 June 2025;
(d) 24 June 2025.

3) By reason of any or all of her conduct Ms Pathmanathan is:

i. Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative:

ii. Liable to disciplinary action pursuant to Bye-law 8(a)(iii).

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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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