

24 August 2026

Disciplinary Committee ordered member severely reprimanded*

On 21 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Hari Gopal Das of Essex, United Kingdom:

Allegations

Mr Hari Gopal Das an ACCA member:

1. On or around 29 June 2023 sent correspondence containing false and/or misleading information to a third party.
2. On or around 29 June 2023 sent correspondence containing errors, misspelling and conflation of individuals, company duties and identities.
3. In relation to any or all of the allegations set out at paragraphs 1 and/or 2 above, Mr Das failed to act with competence and due care, contrary to R113 of the Code of Ethics and Conduct.
4. Breached Global Practising Regulations 2003 (as amended) Regulation 3 by virtue of not holding an ACCA practising certificate with regards to the following:
 - (a) Since 12 October 2018 he has been sole director and/or Principal of 'Company A', which held out as being available to undertake public practice within the meaning of Global Practising Regulations 4(1)(c) and/or 4(1)(d).
5. Between 27 December 2018 and 30 December 2024 has completed and/or submitted or caused to be submitted to ACCA annual CPD declarations in Schedule 1 confirming that 'I have not engaged in public practice activities (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4) without holding a practising certificate'.

9. By reason of any or all of the above, Mr Das is:

(a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Das be severely reprimanded and to pay costs to ACCA in the sum of £8,026.00.

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*

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For media enquiries, contact:

ACCA News Room

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[accaglobal.com](https://www.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