

22 June 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 21 July 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 Mr Hari Gopal Das.

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 'KSP Accounting Solutions, 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'.
6. In respect of Allegation 5 Mr Das was dishonest because he knew or ought to have known any or all of the said declarations not to be true.
7. In the alternative, in respect of the conduct referred to in Allegation 5, Mr Das failed to demonstrate integrity.
8. In the further alternative, in respect of the conduct referred to in Allegation 5 above, Mr Das was reckless in that he failed to have any or sufficient regard for the need to ensure that representations made to ACCA concerning engaging in public practice activities were in fact accurate and true.
9. By reason of any or all of the above, Mr Das is:
 - (a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative;
 - (b) 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

E: newsroom@accaglobal.com

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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