

18 November 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 16,17 & 18 December 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 to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Imrankhan Pathan.

Allegations

1. Mr Imrankhan Pathan, a Fellow of ACCA, breached the Global Practising Regulations 2003 as amended and then in force with regard to any or all of the following:
 - 1.1 Between 01 April 2017 and 02 February 2021, was in public practice contrary to Regulation 3(1)(a) of the Global Practising Regulations (2017 - 2021)
 - 1.2 Was a Director of 'Firm A' between 01 April 2017 and 02 January 2019 and or of 'Firm B' between 06 April 2018 and 02 February 2021, firms where in respect of either or both, public practice was carried on, contrary to Regulation 3(2)(a) of the Global Practising Regulations (2017 - 2021).
 - 1.3 Between 06 April 2018 and 02 January 2019, was the sole shareholder and therefore held rights in 'Firm B' which in effect put him in the position of its principal and where public practice was carried on in the name of that firm contrary to Regulation 3(2)(b) of the Global Practising Regulations (2018 -2021).



2. Mr Imrankhan Pathan submitted CPD Declarations to ACCA for 2017, 2018, 2019, 2020 in which he declared in respect of all or any of those years that he had not engaged in public practice activities without holding an ACCA practising certificate in the previous 12 months and when at all material times he was undertaking public practice without an ACCA practising certificate.
3. Mr Imrankhan Pathan's conduct referred to at paragraph 2:
 - 3.1 Was dishonest in that he knew, the declarations he gave in all or any of the 2017, 2018, 2019, 2020 CPD returns that he had not engaged in public practice without holding a practising certificate were not true; in the alternative,
 - 3.2 Demonstrated a lack of Integrity,
 - 3.3 In the further alternative, was reckless in that Mr Imrankhan Pathan failed to have any or any proper regard as to whether the declarations he gave in all or any of the 2017, 2018, 2019, 2020 CPD returns that he had not engaged in public practice without holding a practising certificate were true.
4. By reason of his conduct, Mr Imrankhan Pathan is:
 - 4.1 Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 3 above; or in the alternative,
 - 4.2 In respect of Allegation 1 only, 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

Twitter/X: @ACCANews

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