

07 August 2024

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 04 September 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr John Edward Alexander.

## Allegations

### Allegation 1

- (a) That on 17 November 2016, John Alexander purchased a motor vehicle (registration number PX63 PVT) for his own personal use which he then caused to be:
- (i) Registered as an asset of Company A, of which he was the Finance Director; and/or
  - (ii) Included in the VAT Return of Company A with the result that VAT would be reclaimed in respect of the motor vehicle and would not be payable by him personally.
- (b) Mr Alexander's conduct in respect of 1(a) was:
- (i) Dishonest, in that he knew that the motor vehicle was for his own personal use yet caused this to be registered as an asset of Company A and/or included in the VAT return of Company A; or in the alternative

- (ii) Contrary to the Fundamental Principle of Integrity, as applicable from 2016 to 2019, in that such conduct demonstrates a failure to be straightforward and honest; or in the alternative
- (iii) Contrary to the Fundamental Principle of Professional Competence and Due Care, as applicable from 2016 to 2019.

### Allegation 2

- (a) That John Alexander sent a letter to ACCA dated 19 June 2019 in which he incorrectly stated that the purchase of a motor vehicle (registration number PX63 PVT) was initially processed through Company A in error.
- (b) Mr Alexander's conduct in respect of 2(a) was:
  - (i) Dishonest, in that he knew that the purchase of the motor vehicle was being processed through Company A; or in the alternative
  - (ii) Contrary to the Fundamental Principle of Integrity, as applicable in 2019, in that such conduct demonstrates a failure to be straightforward and honest.

### Allegation 3

Contrary to Regulation 3(1)(a) of the Complaints and Disciplinary Regulations 2014 (as applicable in 2021), John Alexander failed to co-operate fully with the investigation of a complaint in that he failed to respond fully or at all to ACCA's correspondence on:

- (a) 18 February 2021; and/or
- (b) 12 March 2021; and/or
- (c) 29 March 2021.

Allegation 4

By reason of his conduct, Mr Alexander is:

- (a) Guilty of misconduct in respect of any or all the matters set out at allegations 1, 2 and/or 3, pursuant to bye-law 8(a)(i); or in the alternative
- (b) Liable to disciplinary action in respect of any or all the matters set out at allegations 1(b)(iii) and/or 3, 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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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](http://www.accaglobal.com)