

05 February 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 06 March 2025. 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 Mrs Tugba Yarimoglu.

## Allegations

1. Mrs Tugba Yarimoglu, a Member of the Association of Chartered Certified Accountants ('ACCA'):
  - a) On a date or dates between 20 June 2017 and 12 September 2019, whilst an ACCA student and/or affiliate:
    - i. Inaccurately described herself, or allowed herself to be described, as having ACCA membership contrary to Membership Regulation ('MR') 8(2)(a)(i) and/or MR 6(2)(a);
    - ii. Held herself out, or allowed herself to be held out, as being in public practice contrary to MR 8(2)(a)(ii) and/or MR 6(2)(b);
    - iii. Was a director of Audacc Consultancy Limited (the 'Firm'), a firm where public practice is carried on in the name of the Firm or otherwise in the course of the Firm's business contrary to MR 8(2)(a)(iii) and/or MR 6(2)(b);
    - iv. Held rights in the Firm where public practice was carried out in the name of the Firm or otherwise in the Firm's business contrary to MR 8(2)(a)(iv) and/or MR 6(2)(b).

- b) On dates between 12 September 2019 and 14 June 2021, whilst not holding a relevant practicing certificate:
  - i. Held herself out, or allowed herself to be held out, as being in public practice contrary to Global Practising Regulation ('GPR') 3(1)(a);
  - ii. Was a director of the Firm, a firm where public practice was carried on in the name of the Firm or otherwise in the course of the Firm's business contrary to GPR 3(2)(a);
  - iii. Held rights in the Firm where public practice was carried out in the name of the Firm or otherwise in the Firm's business contrary to GPR 3(2)(b).
- c) On or about 11 December 2020, inaccurately declared to ACCA in a CPD declaration that she had not been engaged in public practice activities as defined in GPR 4.
- d) The conduct described at Allegation 1(c) was:
  - i. Dishonest, in that she knew she had engaged in public practice activities and/or that the declaration was inaccurate; or in the alternative,
  - ii. Such conduct demonstrates a lack of integrity.
- e) By reason of her conduct, Mrs Tugba Yarimoglu is:
  - (i) Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the matters set out at Allegations 1(a) to 1(d); or in the alternative
  - (ii) Liable to disciplinary action pursuant to Bye-law 8(a)(iii) in respect of Allegations 1(a) and/or 1(b).

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](http://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](http://www.accaglobal.com)