

10 September 2026

Disciplinary Committee ordered member excluded*

On 18 August 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Raphae Khan of Slough, United Kingdom:

Allegations

Mr Raphae Khan (Mr Khan), an ACCA Fellow:

1. On dates between 1 February 2022 and 31 March 2025, whilst not holding a relevant practicing certificate, held out or allowed himself to be held, out as available to carry on public practice without a practising certificate, contrary to Regulation 3(1)(a) of ACCA's Global Practising Regulations 2003.
2. On dates between 1 July 2022 and 31 March 2025, displayed or caused to be displayed, on the website of his firm Company B (formerly known as Company A) false testimonials from his friends and in respect of work that he knew that he had not undertaken.
3. On dates between 1 July 2022 and 28 February 2024 failed to register with a money laundering supervisor for anti-money laundering purposes in breach of Annex 1 Regulation (3)(2) of the Global Practising Regulations 2003.
4. On dates between 1 December 2022 and 31 December 2024 submitted or caused to be submitted, annual CPD returns to ACCA in which he falsely or inaccurately declared that he had not engaged in public practice or held himself out as doing so without holding a practising certificate or words to that effect (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4).
5. The conduct described at Allegation 2 above was:
 - i. Dishonest, in that Mr Khan knew that the testimonials were false and/or inaccurate.

6. The conduct described at Allegation 4 was: -

- i. Dishonest, in that Mr Khan knew he had engaged in and/or was engaged in public practice, by holding himself out as available to carry out public practice services and that the declarations, or any of them, were therefore untrue and/or inaccurate.

7. By reason of any or all of his conduct, Mr Khan is:

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

The Disciplinary Committee ordered that Mr Khan be excluded from ACCA membership and to pay costs to ACCA in the sum of £7,200.00.

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*

- ends -

For media enquiries, contact:

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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