ACCA Think Ahead

News release

02 Novermber 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 02 December 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 Miss Fatima Khaqan.

Allegations

Miss Fatima Khaqan, an ACCA affiliate,

1. Applied for ACCA membership on or about 17 April 2022 and in doing so purported to confirm in relation to her ACCA Practical Experience training record:

    a) That Person A was able to approve her time / experience for the period 5 October 2011 to 23 December 2017 when Person A was not employed in the same firm for that period (save from 1 March 2012 to 9 November 2013).

    b) She had achieved the following Performance Objectives which was not true:

        - Performance Objective 1: Ethics and professionalism
        - Performance Objective 2: Stakeholder relationship management
        - Performance Objective 3: Strategy and innovation
        - Performance Objective 4: Governance, risk and control
        - Performance Objective 5: Leadership and management
        - Performance Objective 6: Record and process transactions and events

- Performance Objective 7: Prepare external financial reports
- Performance Objective 8: Analyse and interpret financial reports
- Performance Objective 15: Tax computations and assessments

2. Miss Khaqan's conduct in respect of the matters described in Allegation 1 above was;

   a) In respect of Allegation 1a), dishonest in that Miss Khaqan knowing Person A was not employed in the same firm as her from 5 October 2011 to 23 December 2017 (save from 1 March 2012 to 9 November 2013), caused or permitted Person A to approve that period of her employment when Person A should not have done so.

   b) Dishonest in that Miss Khaqan knew she had not achieved all or any of the performance objectives referred to in Allegation 1b) above as described in the corresponding performance objective statements or at all.

   c) In the alternative, any or all of the conduct referred to in Allegation 1 above demonstrates a failure to act with Integrity.

3. In the further alternative to Allegations 2a), 2b) and or 2c) above, such conduct was reckless in that Miss Khaqan paid no or insufficient regard to ACCA's requirements to ensure:

   a) Her practical experience was verified appropriately;

   b) That the performance objective statements referred to in paragraph 1b) accurately set out how the corresponding objective had been met.

4. By reason of her conduct, Miss Khaqan is guilty of misconduct pursuant to ACCA Bye-law 8(a)(i) in respect of any or all of the matters set out above.

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:
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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