ACCA Think Ahead

News release

26 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 15 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 Mr Muhammad Shaarif Khan.

Allegations

Mr Muhammad Shaarif Khan ('Mr Khan'), at all material times an ACCA trainee:

1) Applied for membership to ACCA on or about 21 April 2022 and in doing so claimed in his ACCA Practical Experience Training Record that he had achieved the following eight Performance Objectives:

- 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 18: Prepare for and plan the audit and assurance process
- Performance Objective 19: Collect and evaluate evidence for an audit or assurance engagement
- Performance Objective 20: Review and report on the findings of an audit or assurance engagement

2) Mr Khan's conduct in respect of the matters described in Allegation 1, or any of it, demonstrates a failure to act with integrity given that the corresponding statements to the performance objectives were not written in his own words as required by ACCA.

3) In the alternative to Allegation 2) above, such conduct was reckless in that Mr Khan paid no or insufficient regard to ACCA's requirements that the corresponding statements to the performance objectives referred to in Allegation 1 had to be in his own words as required by ACCA.

4) By reason of his conduct, Mr Khan is guilty of misconduct pursuant to ACCA Byelaw 8(a)(i) in respect of any or all of the matters set out at 1 to 3 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:
ACCA News Room
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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