ACCA Think Ahead

News release

18 November 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 16 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 Rehan.

Allegations

Mr Muhammad Rehan ("Mr Rehan"), at all material times an ACCA trainee:

1. Applied for membership to ACCA on or after 02 September 2021 and in doing so claimed in his Practical Experience training record

    a) that his Practical Experience Supervisor in respect of his practical experience training in the period 06 July 2015 to 28 December 2018 was Person H when Person H (i) was not a qualified accountant and/or (ii) did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all

    b) that he had achieved the following Performance Objectives when he had not done so as claimed or at all

    - Performance Objective 1: Governance, risk and control
    - Performance Objective 2: Leadership and management
    - Performance Objective 3: Record and process transactions and events
    - 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 18: Prepare for and plan the audit and assurance process

2. Mr Rehan's conduct in respect of the matters described in allegation 1 was:

   a) Dishonest, in that Mr Rehan claimed his Practical Experience Supervisor supervised his practical experience training in accordance with ACCA's requirements or otherwise which he knew to be untrue

   b) Dishonest in that Mr Rehan knew he had not achieved performance objectives 1,2,3,4,5,6,7,8 & 18 as described in the corresponding performance objective statements or at all

   c) In the alternative, the conduct referred to in allegation 1 above demonstrates a failure to act with integrity

3. In the further alternative to allegation 1a) and 2a) above, such conduct was reckless in that Mr Rehan paid no or insufficient regard to the consequences of confirming incorrectly that his practical experience training had been completed in accordance with ACCA's requirements or otherwise.

4. By reason of his conduct, Mr Rehan is

   a) guilty of misconduct pursuant to ACCA bye-law 8(a)(i).

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends –

For media enquiries, contact:

ACCA News Room
E: newsroom@accaglobal.com
Twitter/X: @ACCANews
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