

01 September 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:30am on 01 October 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 Khizar Ashfaq.

Allegations

Khizar Ashfaq an ACCA member,

1. Applied for ACCA membership on or about 24 January 2022 and in doing so purported to confirm in relation to his ACCA Practical Experience training record that his Practical Experience Supervisor in respect of his practical experience training in the period from 01 March 2012 to 09 November 2013 was Person A when Person A did not supervise that practical experience training in accordance with ACCA's requirements as published from time to time by ACCA or at all.
2. Mr Ashfaq's conduct in respect of the matters described in Allegation 1 above;
 - a) Was dishonest in that Mr Ashfaq sought to confirm that Person A did supervise his practical experience training in accordance with ACCA's requirements or otherwise and or that Person A had personally verified the achievement of the performance objectives he claimed and or that they had been achieved in the matter claimed, which in any or all respects he knew to be untrue;
 - b) In the alternative, such conduct demonstrates a failure to act with integrity.

3. In the further alternative to Allegation 2 above, such conduct was reckless in that Mr Ashfaq paid no or insufficient regard to ACCA's requirements to ensure:
 - a) His practical experience was supervised by a Practical Experience Supervisor;
 - b) His Practical Experience Supervisor was able to personally verify the achievement of the performance objectives he claimed and or verify they had been achieved in the manner claimed.
4. Purported to act as a Practical Experience Supervisor for Person B in respect of their practical experience training and thereafter:
 - a) Confirmed in the PER training record for Person B that they had achieved all nine of their Performance Objectives in accordance with ACCA's requirements as published from time to time by ACCA;
 - b) Confirmed he had acted as Person B's Practical Experience Supervisor in respect of the period 05 October 2011 to 23 December 2017.
5. Mr Ashfaq's conduct in respect of the matters described in Allegation 4 above:
 - a) Was dishonest in that he did not act as he knew as Person B's Practical Experience Supervisor and accordingly; was
 - b) Also unable as he knew to verify they had achieved their Performance Objectives as they claimed or at all.
 - c) In the alternative, such conduct demonstrates a failure to act with integrity.
6. In the further alternative to Allegation 5 above, such conduct was reckless in that Mr Ashfaq paid no or insufficient regard to ACCA's PER requirements in relation to his obligations for acting as a Practical Experience Supervisor, when purporting to act as Person B's Practical Experience Supervisor and or completing their practical experience training record.

7. By reason of his conduct, Mr Ashfaq is guilty of misconduct pursuant to ACCA Byelaw 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.

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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