ACCA Think Ahead

News release

03 November 2026

Disciplinary Committee ordered member excluded*

On 28 October 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Kashif Mustafa of Faisalabad, Pakistan:

Allegations (Case 1)

Mr Kashif Mustafa FCCA, an ACCA member, and at all material times a Registered Mentor for students submitting Research and Analysis Projects ("RAPs") for the BSc (Hons) in Applied Accounting degree at Oxford Brookes University (OBU):

1. On 27 June 2022, offered to provide to Person A a completed RAP for their submission to the University.

2. Mr Mustafa's conduct in relation to the matters referred to in Allegation 1 above was:

    2.1. Dishonest in that he knew RAPs submitted by students should be the students' own work, and not prepared by their Registered Mentors, in accordance with the OBU Student Conduct Regulations on cheating and plagiarism.

3. By reason of the above, Mr Mustafa is:

    3.1. Guilty of misconduct pursuant to bye-law 8(a)(i).

Allegations (Case 2)

Mr Kashif Mustafa ('Mr Mustafa'), at all material times an ACCA member:

1. On or about 18 January 2022 and/or 17 June 2022, and over several years (from 2022 to about April 2025 on Facebook), offered and/or provided ACCA Practical Experience Record (PER) completion services (as particularised in Schedule A below) for a fee.

2. Mr Mustafa's conduct in relation to the matters referred to in Allegation 1 above was:

    a) Dishonest in that he knew the submission of written Performance Objectives was part of ACCA's Practical Experience Requirement to be based on an ACCA trainee's own work experience, and as such the Performance Objectives should not be drafted, written or otherwise completed by a third party;

    b) Dishonest in that he knew the Ethics and Professional Skills Module was part of ACCA's trainee qualification process and that it should be completed by the trainee and not by a third party on the trainee's behalf.

3. Failed to co-operate with ACCA's Investigating Officer in breach of the Complaints and Disciplinary Regulations 2014 Regulation 3(1), in that he failed to respond fully or at all to any or all of ACCA's correspondence dated:

    a) 24 January 2024;
    b) 08 February 2024;
    c) 16 May 2024;
    d) 25 April 2025;
    e) 26 June 2025.

4. By reason of his conduct, Mr Mustafa is:

    a) Guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out above.

Schedule A

The services appeared to include:

a) Draft the Performance Objectives Statements, part of the Practical Experience Requirement for an ACCA trainee; and:

b) Complete the Ethics and Professional Skills module, a part of the trainees' qualification process.

The Disciplinary Committee ordered that Mr Kashif Mustafa be exclused from membership with immediate effect and to pay costs to ACCA in the sum of £8,800.00.

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*

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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