

07 October 2026

Disciplinary Committee ordered member severely reprimanded*

On 11 September 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Mohammad Ayaz Yousuf of Sheffield, United Kingdom:

Allegations

Allegation 1

Between 17 August 2020 and 1 March 2024, Mr Mohammad Ayaz Yousuf (Mr Yousuf), an ACCA Member:

- (a) Carried on public practice without an ACCA Practising Certificate, contrary to Regulation 3(1)(a) of the Global Practising Regulations 2003.
- (b) Was a Director of Firm A where public practice was carried on in the name of the firm or otherwise in the course of the firm's business, without an ACCA Practising Certificate, contrary to Regulation 3(2)(a) of the Global Practising Regulations 2003.
- (c) Held 100% of the shares in Firm A, where public practice was carried on in the name of the firm or otherwise in the course of the firm's business and thereby putting him in the position of a Principal in Firm A, without holding an ACCA Practising Certificate, contrary to Regulation 3(2)(b) of the Global Practising Regulations 2003.

Allegation 2

Mr Yousuf electronically completed his annual CPD (continuous professional development) return as set out below when he declared that he had not engaged in public practice without holding an ACCA Practising Certificate or words to that effect:

CPD year	Date CPD declaration submitted
2021	31 December 2021

Allegation 4

Failed to cooperate with ACCA's Investigating Officer in breach of Complaints and Disciplinary Regulation 3(1) in that he failed to respond fully or at all to any of ACCA's correspondence dated:

- (a) 13 October 2022;
- (b) 7 November 2022;
- (c) 15 November 2022;
- (d) 19 June 2023;
- (e) 20 July 2023;
- (f) 11 September 2023

Allegation 5

By reason of his conduct, Mr Yousuf is:

- (b) Liable to disciplinary action pursuant to Bye-law 8(a)(iii).

The Disciplinary Committee ordered that Mr Yousuf be severely reprimanded and to pay costs to ACCA in the sum of £3,500.00.

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 - 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