

12 August 2026

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 11 September 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 Mohammad Ayaz Yousuf.

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.

CPD Year	Date CPD declaration submitted
2021	31 December 2021

Allegation 3

Mr Yousuf's conduct as referred to above was reckless in that Mr Yousuf failed to have any or sufficient regard as to whether the declaration he gave in the 2021 CPD return was true.

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:

- (a) Guilty of misconduct pursuant to Bye-law 8(a)(i); or in the alternative in respect of Allegations 1 and 4 only.

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

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

E: newsroom@accaglobal.com

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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