

25 June 2024

## **Disciplinary Committee ordered student removed.**

On 19 June 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Seth Andrew Macaran Nepomuceno of Makati City, Philippines:

### Allegations

Mr Seth Andrew Macaran Nepomuceno an ACCA student:

1. On 09 September 2022 during ACCA's Financial Management (FM) remotely invigilated exam
  - a) Failed to adhere to the Exam Guidelines, contrary to Examination Regulation 1, in that he had in his possession a mobile phone which was not out of arm's reach.
  - b) Was found to be in possession of unauthorised materials contrary to Examination Regulation 4.
2. Contrary to Regulation 3(1) of the Complaints & Disciplinary Regulations 2014(as amended), Mr Nepomuceno failed to co-operate with the investigation of a complaint, in that he did not respond to any or all of ACCA's correspondence dated:
  - a) 18 April 2023
  - b) 04 May 2023
3. With regard to the matters referred to in Allegation 1(b) above Mr Nepomuceno's conduct:
  - a) Was dishonest, in that he intended to use the unauthorised materials referred to in allegation 1 b) above to gain an unfair advantage in his exam attempt;
4. By reason of any or all of the matters referred to above, Mr Nepomuceno is:

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

The Disciplinary Committee ordered that Mr Nepomuceno be removed from the student register and to pay costs to ACCA in the sum of £5500.00.

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](http://www.accaglobal.com)