

21 February 2025

Disciplinary Committee ordered student removed*

On 19 February 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Justin Andrew Sepulveda of Quezon City, Philippines:

Allegations

The allegations against Mr Sepulveda are as follows:

1. On 07 February 2023, during a Management Accounting (MA) examination ('the Exam'), was in possession of unauthorised materials, in the form of hand-written notes whilst at his exam desk or on or about his person, contrary to Examination Regulation 4.
2. Intended to use and/or used the unauthorised materials referred to in allegation 1, to gain an unfair advantage in the exam.
3. Mr Sepulveda's conduct as referred to in allegations 1 and 2 above:
 - a) Was dishonest, in that Mr Sepulveda used or intended to use any or all of the unauthorised materials which he had on his exam desk and or on or about his person to gain an unfair advantage in the exam.
4. By reason of his conduct, Mr Sepulveda is:
 - a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of all of the matters set out at 1 to 3 above.

The Disciplinary Committee ordered that Mr Justin Andrew Sepulveda be removed from the student register and to pay costs to ACCA in the sum of £8,000.00.

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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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