

22 May 2024

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.00am on 19 June 2024. 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Seth Andrew Macarang Nepomuceno.

## Allegations

Mr Seth Andrew Macarang Nepomuceno an ACCA student;

1. On 9 September 2022 during ACCA's Financial Management (FM) remotely invigilated exam
  - a) Had in his possession a mobile phone which was not out of arm's reach contrary to the Examination Guidelines and accordingly in breach of examination Regulation 1.
  - b) Was found to be in possession of unauthorised materials contrary to Examination 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) 4 May 2023

3. By reason of the matters referred to in Allegation 1 above Mr Nepomuceno conduct:
  - a) Was dishonest, in that Mr Nepomuceno intended to use the unauthorised materials referred to in Allegation 1 b) above to gain an unfair advantage in his exam attempt; or in the alternative;
  - b) Demonstrates a failure to act with integrity
  
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); or in the alternative,
  - b) Liable to disciplinary action pursuant to byelaw 8(a)(iii), in respect of Allegations 1 and 2 above.

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

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

**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 247,000 members and 526,000 future members in 181 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)