

30 September 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 14:00 on 29 October 2025. 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 Miss Estefania Cifuentes.

Allegations

Miss Cifuentes, an ACCA student:

1. On 08 March 2023, during a remotely invigilated Performance Management (PM) exam session
 - a) Caused or permitted a third party to be present with her in the same room where she sat the exam during the exam session contrary to Examination Regulation 20;
 - b) Attempted to deceive the proctor by giving false or misleading information to her, when repeatedly informing the proctor that a third party was not in the same room as her, when the third party was, contrary to Examination Regulation 3;
 - c) Was dishonest by reason of the matters referred to in allegation 1 (b) above.
2. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), Miss Cifuentes failed to co-operate with the investigation of this complaint, in that she did not respond to any or all of ACCA's correspondence sent on:

- a) 15 May 2023;
- b) 05 June 2023;
- c) 29 June 2023;
- d) 10 July 2023;

3. By reason of her conduct, Miss Cifuentes is:

- a) Guilty of misconduct pursuant to bye-law 8(a)(i) or in the alternative,
- b) Liable to disciplinary action pursuant to bye-law 8(a)(iii) save in respect of allegation 1 (c).

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

Twitter/X: @ACCANews

[accaglobal.com](https://www.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 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