

23 March 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 16 April 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Mr Romaios Panagiotis Nazaret.

## Allegations

Mr Romaios Panagiotis Nazaret an ACCA Student:

1. Between around 1 February 2024 and 31 October 2024 entered at least 21 inaccurate and/or misleading timesheet entries in relation to his employment with Company A.
2. Between around 1 February 2024 and 9 December 2024 Mr Nazaret made inaccurate or false representations to his employer, Company A, in relation to the accuracy of his timesheet entries in respect of his employment with Company A.
3. In relation to any or all of the allegations set out at paragraphs 1 and/or 2 above, Mr Nazaret failed to act with competence and due care, contrary to R113 of Subsection 113 of the Code of Ethics and Conduct (2024).
4. In respect to any or all of the allegations set out at paragraphs 1 and/or 2 above Mr Nazaret was dishonest because he knew or ought to have known that any or all of the said timesheet entries and/or representations he made to Company A were false.

5. In the alternative, in respect of the conduct referred to in Allegations 1 and/or 2 above Mr Nazaret failed to demonstrate integrity.
6. In the further alternative, in respect of the conduct referred to in Allegations 1 and/or 2, Mr Nazaret was reckless in that he failed to have any or sufficient regard for the need to ensure that representations in his timesheets and/or statements he made to Company A were in fact accurate and true.
7. By reason of any or all of the above Mr Nazaret 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).

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 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)