

30 April 2026

## **Disciplinary Committee ordered student severely reprimanded\***

On 16 April 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Romaios Panagiotis Nazaret of London, United Kingdom:

### 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.
7. By reason of any or all of the above Mr Nazaret is:
  - (a) Guilty of misconduct pursuant to Bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Nazaret be severely reprimanded and to pay costs to ACCA in the sum of £1,000.00.

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*

**- 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)