

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: **Mr Agus Rahmat**

Heard on: **Tuesday, 29 July 2025**

Location: **Remote link via Microsoft teams**

Committee: **Ms Kate Douglas (Chair)**
Mr Andrew Skelton (Lay)
Mr George Wood (Accountant)

Legal Adviser: **Mr Alastair McFarlane**

**Persons present
and capacity:** **Mr Mazharul Mustafa (Case Presenter)**
Ms Aimee Murphy (Hearings Officer)
Mr Agus Rahmat (Student Member)
Ms Dina Oktaviani (Interpreter)

Outcome: **Severe Reprimand. No costs awarded to ACCA**

1. ACCA was represented by Mr Mustafa. Mr Rahmat attended but was not represented. He had the benefit of an interpreter. The Committee had before it a bundle of papers, numbered pages 1 – 70, a tabled additional bundle numbered pages 1-69, a service bundle numbered pages 1 – 27, a Case Management Form and a video recording of the examination.

SERVICE

2. Having considered the service bundle, the Committee was satisfied that notice

of the hearing was served on Mr Rahmat in accordance with the Complaints and Disciplinary Regulations 2014 ("CDR").

ALLEGATIONS

Allegation 1

On 01 December 2024 Mr Agus Rahmat, an ACCA student, in respect of a FBT-Business and Technology remotely invigilated on demand exam ('the exam'):

- a) Caused or permitted a third party to be present in the room when he sat the exam, contrary to Exam Regulation 20;
- b) Caused or permitted a third party using an electronic device to take photographs of one or more of the exam questions during the exam, designed to assist himself in the exam he was sitting or a future exam and/or provide improper assistance to other exam entrant(s) in their exam attempt(s) contrary to Exam Regulation 12;
- c) Failed to prevent a third party to be present in the room when he sat the exam, and/or failed to prevent a third party using an electronic device to take photographs of one or more of the exam questions during the exam, designed to assist himself in the exam he was sitting or a future exam and/or provide improper assistance to other exam entrant(s) in their exam attempt(s) contrary to Exam Regulations 10, and/or 12 and/or 20;
- d) In respect of Allegations 1(a) and/or 1(b) and/or 1(c) Mr Rahmat engaged in irregular conduct designed to assist himself in the exam he was sitting or a future exam and/or provide improper assistance to other exam entrant(s) in their exam attempt(s), contrary to Exam Regulation 10.

Allegation 2

In respect of any or all the matters referred to in Allegation 1 above Mr Rahmat:

- a) Acted dishonestly in that he knew the presence and/or actions of the said third party were designed to assist himself in the exam he was sitting or a future exam, and/or assist others in their exam(s);
- b) In the alternative, failed to act with integrity;
- c) In the second alternative, was reckless in that he permitted a third party who was using a mobile telephone with camera in the exam room to view and/or photograph live exam content whilst he was sitting the exam.

Allegation 3

By reason of any or all of the matters set out above, Mr Rahmat 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) in respect of any or all of the matters set out in Allegation 1.

ADMISSIONS

- 3. Mr Rahmat made admissions to Allegations 1(a), 1 (b), 1 (c), 1 (d) and 2 (a) on the basis set out below. He also accepted that his conduct amounted to misconduct under Allegation 3 (a).
- 4. Mr Rahmat made clear the basis of his acceptance of the allegations was that he had permitted a third-party to be in the exam room and to use a mobile phone to scan exam questions to translate them from English. He accepted that his conduct was dishonest and that it was to assist himself in that exam. He did not admit that this was for assistance in any future exams either for himself or other students.
- 5. Mr Mustafa, for ACCA, accepted this basis of plea indicating that ACCA were satisfied that such acceptance did not constitute undercharging and did not disturb the core of ACCA's case.

6. The Committee accepted the advice of the Legal Adviser and was satisfied that the admissions were clear and unequivocal and accordingly found the facts in those allegations on the basis agreed by the parties to be proved by virtue of Mr Rahmat's admissions under Regulation 12 (3).

BACKGROUND

7. Mr Rahmat registered as an ACCA student on 26 September 2024.
8. On 01 December 2024 Mr Rahmat sat his FBT-Business and Technology remotely invigilated on demand exam (the 'Exam').
9. The matter came to ACCA's attention on 03 December 2024, following a referral from Organisation A. The referral included an Incident Report from the online proctor of Mr Rahmat's FBT exam dated 01 December 2024 which made some observations regarding Mr Rahmat's conduct based on the exam footage. The report stated:

“during the exam, the proctor noticed a phone which appeared to be taking picture of the exam content. This was visible at 00:30:47 in the session recording. The proctor notified an intervention specialist who reviewed the session and verified the incident. Additionally, another person could be seen in the camera view which appeared to be looking at the test taker's screen at 00:44:12. The exam was terminated and the test taker was advised to contact their testing organization for further instructions. Based on the proctor's observations and [Organisation A's] experience with cases of a similar nature, there is evidence that the academic integrity of this exam has been breached.

10. A review of the video footage showed that the third party had an unauthorised item in their possession (which appears to be a mobile phone). The third party appears to be pointing the mobile phone towards the exam screen.
11. Mr Rahmat has provided his representations in response to ACCA's enquiries. In his 5 December 2024 email, Mr Rahmat states;

- *With respect, here are my responses to the questions that have been submitted via previous emails regarding the investigation of misconduct during the remotely proctored FBT - Business and Technology exam.*
- *I am providing my answers as clearly and honestly as possible to support this investigation. Below is a breakdown of my responses to each question posed:*
 1. *A third party was in the room to help me translate the exam questions.*
 2. *To translate the exam questions using google translate.*
 3. *I did not allow the third party to take photos of my exam. The assistance requested was only to translate the questions directly using Google Translate. The third party's name is Person A, and [they are] my friend, this is because I am not good at English.*
 4. *I only asked for help to translate the exam questions, with no intention of helping others or sharing the questions.*
 5. *No one other than me and Person A knows the content or details of the exam questions.*
 6. *I never shared the exam questions with anyone. Apart from Person A at the time of the exam, the assistance I requested was limited to the translation of the questions by [Person A]. There was no distribution or sharing of questions to other parties.*
 7. *I did not use any social media platforms or communication tools to share the exam questions. The questions are only translated directly on the Google Translate application used by Person A.*
 8. *There are no photos or images of the exam questions, stored on my device or Person A's, the translation assistance was done directly without saving any copy of the questions in any form. the translation history in Google Translate has also been completely*

deleted. I attach a screenshot of the Google Translate app as proof that the history has been deleted.

[REDACTED]

9. *My cell phone was placed on the table across from where I was taking the exam.*

10. *Yes, but I only skimmed and didn't pay much attention.*

11 *I have no other comments. I regret my decision to involve a third party in this exam, and I promise not to repeat this offense in the future.*

- *I humbly apologize to ACCA for my non-compliance with the examination rules. I also request that I be given a second chance to prove my commitment to my studies and become a professional who adheres to the principles of ethics and integrity*
- *I greatly appreciate the time and effort ACCA has put into this case, and I stand ready to cooperate fully in this investigation process”.*

ACCA's SUBMISSIONS

12. ACCA submitted that the admitted facts were very serious and reached the threshold for misconduct.

MR RAHMAT'S SUBMISSIONS

13. Mr Rahmat accepted that his conduct was misconduct.

DECISION ON MISCONDUCT AND REASONS

14. The Committee asked itself whether, having been dishonest, Mr Rahmat was guilty of misconduct.
15. The Committee had regard to the definition of misconduct in Bye-law 8(c) and the assistance provided by the case law on misconduct. It was satisfied

that Mr Rahmat's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that cheating in a professional exam was deplorable conduct and reached the threshold of seriousness for misconduct. Being honest and trustworthy is a fundamental tenet of the accountancy profession. His conduct therefore had the potential to undermine the integrity of ACCA's examination system and public confidence in those taking the examinations and thus the profession.

16. In the light of its judgment on misconduct, no finding was needed upon liability to disciplinary action.

SANCTIONS AND REASONS

17. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate. It accepted the advice of the Legal Adviser.
18. The Committee considered that the conduct was very serious - as with any case of dishonesty for a professional. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behaviour. Being honest is a fundamental requirement of any accountant.
19. The Committee identified the following mitigating factors:
 - Mr Rahmat was of good character with no previous disciplinary record
 - He has made early admissions
 - He has fully engaged and co-operated with the process and been very open in his responses to the Committee
 - He has apologised, expressed remorse and some reflection
 - He has shown some insight into the gravity of the conduct
 - He has provided a supportive and appropriate testimonial
20. The Committee identified the following aggravating factors:
 - This was pre-planned and deliberate misconduct for personal gain

- The conduct was an abuse of trust
 - Potential damage to the examination system
 - Potential to undermine the reputation of the profession
21. The Committee rejected Mr Mustafa's submission that this was "sophisticated" conduct - as its purpose was translation only but, it was, nonetheless, a serious falling short of the standards required from a professional as it involved dishonestly gaining an advantage over other students with limited English. The Committee did consider it significant that the dishonesty was in relation to having the advantage of translation and not to obtain answers to accountancy questions.
22. The Committee was mindful of ACCA's Guidance to the effect that the public are entitled to expect a high degree of probity from its members and that the reputation of ACCA and the accountancy profession "is built upon the public being able to rely on a member to do the right thing in difficult circumstances".
23. The Committee was satisfied that the sanctions of No Further Action, Admonishment, Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct. In considering a Severe Reprimand, the Committee noted that many of the factors listed in the Guidance were present, including full co-operation, genuine expression of remorse, developing insight into the seriousness of the conduct, previous good record, no repetition of the conduct and a relevant and appropriate reference. The Committee had regard to Section E3 of the Guidance on Dishonesty and the seriousness of such a finding on a professional. It also considered the factors listed at C5 of the Guidance for removal of Mr Rahmat. The Committee considered that the dishonesty here was towards the lower end of such behaviour and that, exceptionally, the circumstances of this case were such that his conduct was not fundamentally incompatible with remaining on the register. Having listened to Mr Rahmat's case, the Committee assessed the risk of repetition to be very low. The Committee was satisfied that the appropriate and proportionate sanction was one of Severe Reprimand. Unusually, given the particular facts of this case and the mitigation advanced, such a sanction was sufficient to mark the seriousness of the behaviour both to the profession and the public and sufficient to protect the public.

COSTS AND REASONS

24. ACCA claimed costs of £8,716 and provided a schedule of costs. The Committee noted and accepted that Mr Rahmat was a student, [PRIVATE]. He has provided a statement of means and a signed statement in support, explaining [PRIVATE]. The Committee decided that it was appropriate, in principle, to award costs in this case, and considered the costs claimed by ACCA to have been reasonably incurred. However, given Mr Rahmat's [PRIVATE], the Committee considered it appropriate and proportionate to reduce the costs claimed to a nil award.
25. The Committee revokes the interim order imposed in this case.

Kate Douglas
Chair
29 July 2025