

08 August 2025

Disciplinary Committee ordered student Severely Reprimanded

On 29 July 2025, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Agus Rahmat of Bengkulu Tengah, Indonesia:

Allegations

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

Allegation 1

- 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;

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) Failed to act with integrity;

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)
- 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.

The Disciplinary Committee ordered that Mr Agust Rahmat be severely reprimanded and to pay costs to ACCA in the sum of £00.00

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*

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For media enquiries, contact:

ACCA News Room

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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