

09 July 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08:00 on 29 July 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 Mr Agus Rahmat.

Allegations

Mr Agus Rahmat, an ACCA student:

1. On 1 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), contrart to Exam Regulation 10.

2. In repost 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 sid 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.

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.

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

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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