

02 September 2024

## **Disciplinary Committee ordered student removed**

On 20 August 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Miss Leona Vierman Alzura of Tangerang, Indonesia:

### Allegations

Miss Leona Vierman Alzura, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 10 June 2021, contrary to Examination Regulation 1, failed to comply with the Examination Guidelines during a session-based PearsonVUE FR Financial Reporting exam, in that she failed to ensure
  - (a) She was in a room without distractions; and/or
  - (b) She was not disturbed by anyone; and/or
  - (c) That the room was as quiet as possible.
2. On 10 June 2021, contrary to Examination Regulation 16 and the Examination Guidelines, communicated during her session-based PearsonVUE FR Financial Reporting exam, in that third parties could be heard speaking out loud and Miss Alzura spoke back.
3. Contrary to Regulation 3(1) of the Complaints and Disciplinary Regulations 2014 (as amended), failed to co-operate with the investigation of a complaint, in that she did not respond fully or adequately to any or all of ACCA's correspondence sent on:
  - (a) 05 November 2021;

(b) 02 December 2021;

(c) 17 December 2021.

4. By reason of her conduct, Miss Alzura is:

(a) Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at Allegations 1 to 3 above.

The Disciplinary Committee ordered that Miss Leona Vierman Alzura be removed from the student register and to pay costs to ACCA in the sum of £7149.33.

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)