



Think Ahead

# News release

20 September 2022

## Disciplinary Committee ordered removal from student register\*

On 20 September 2022, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Vamshi Krishna Yelugam, of London, United Kingdom:

### Allegations

1. Mr Vamshi Krishna YELUGAM, a registered student of the Association of Chartered Certified Accountants ('ACCA'):
  - (a) On or before 23 September 2020, amended the contents of, or was concerned in the amendment of, a letter dated 21 September 2020 containing his examination history ("the Amended Letter") at University A.
  - (b) His conduct in respect of Allegation 1(a) was:
    - (i) Dishonest, in that he:
      1. Knew the amendments were false;
      2. Intended to use the amended letter to obtain exemptions to which he was not entitled; and/or
      3. Intended to mislead ACCA.
  - (c) On or about 23 September 2020, submitted, or was concerned in the submission of, the Amended Letter to ACCA.

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- (d) His conduct in respect of Allegation 1(c) was:
  - (i) Dishonest, in that he knew the Amended Letter was false and/or that he intended to mislead ACCA as to his entitlement to exemptions, or in the alternative;
  - (ii) Demonstrates a failure to act with integrity.
  
- (e) By reason of his conduct in respect of any or all of the matters set out at Allegations 1(a) to (d), Mr Yelugam is guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Yelugam be removed from the student register and to pay costs to ACCA in the sum of £500.

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 -

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## Notes to Editors

**About ACCA:** ACCA is the Association of Chartered Certified Accountants. We're a thriving global community of **233,000** members and **536,000** future members based in **178** countries and regions that upholds the highest professional and ethical values.

We believe that accountancy is a cornerstone profession of society that supports both public and private sectors. That's why we're committed to the development of a strong global accountancy profession and the many benefits that this brings to society and individuals.

Since 1904 being a force for public good has been embedded in [our purpose](#). And because we're a not-for-profit organisation, we build a sustainable global profession by re-investing our surplus to deliver member value and develop the profession for the next generation.

Through our world leading ACCA Qualification, we offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. And using our respected research, we lead the profession by answering today's questions and preparing us for tomorrow.

ACCA and CA ANZ have formed a [strategic alliance](#) for the benefit of members and to help shape the future of the profession. Find out more about us at [accaglobal.com](http://accaglobal.com)