

1 August 2024

Disciplinary Committee ordered student removed*

On 25 July 2024, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mr Dhanush Perumalla Kumar of Vizag, India:

Allegations

Mr Dhanush Perumalla Kumar, a student member of the Association of Chartered Certified Accountants ('ACCA'):

1. On 9 September 2021, during a session-based Financial Reporting (FR) exam:
 - (a) Contrary to Exam Regulation 20, permitted a third party or parties to be in the same room in which he was sitting his exam.
 - (b) Contrary to Exam Regulation 3, during the exam sought to deceive the proctor by denying the presence of a third party or parties as referred to in paragraph 1 (a) above.
2. 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 he did not respond fully or adequately to any or all of ACCA's correspondence sent on:
 - (a) 7 January 2022;
 - (b) 21 January 2022;
 - (c) 4 February 2022.
3. By reason of the above matters Mr Kumar is:
 - (a) Guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mr Kumar be removed from the student register and to pay costs to ACCA in the sum of £180.

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