

28 June 2024

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 08.30am on 25 July 2024. 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 Dhanush Perumalla Kumar.

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) **24 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) or, in the alternative,

(b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

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.

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For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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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