

PROFESSIONAL MISCONDUCT

SCHEDULE 1 BOARD OF DISCIPLINE	PART 1 CA IN PRACTICE	⇨ ALLOWS ANY PERSON TO PRACTICE IN HIS NAME [1]
		⇨ PAYMENT OF SHARE/COMMISSION/BROKERAGE IN FEES/PROFITS [2]
		⇨ ACCEPTANCE OF PROFESSIONAL PROFITS [3]
		⇨ ENTERS INTO PARTNERSHIP [4]
		⇨ SECURE ANY PROFESSIONAL BUSINESS [5]
		⇨ SOLICITS CLIENT/PROFESSIONAL WORK [6]
		⇨ ADVERTISES ATTAINMENTS / DESIGNATION OTHER THAN CA [7]
		⇨ ACCEPT AUDIT W/O COMMUNICATING PREVIOUS AUDITOR [8]
		⇨ ACCEPT AUDIT W/O ASCERTAINING THE COMPLIANCE WITH 225 [9]
		⇨ FEES BASED ON PROFITS/ FINDINGS/ RESULTS [10]
		⇨ BUSINESS/OCCUPATION OTHER THAN PROFESSION OF CA [11]
		⇨ ALLOWS TO SIGN B/S, P&L, F/ST, REPORT ON HIS/FIRM BEHALF [12]
	PART 2 CA IN SERVICE	⇨ SHARE IN EMOLUMENTS OF EMPLOYMENT [1]
		⇨ ACCEPTANCE OF FEES/PROFIT AS COMMISSION/GRATIFICATION [2]
	PART 3 CA IN GENERAL	⇨ NOT BEING AN FCA ACTS AS AN FCA [1]
		⇨ INFO NOT SUPPLIED / REQUIREMENT NOT COMPLIED [2]
		⇨ GIVES INFO KNOWING IT TO BE FALSE [3]

SCHEDULE 2 DISCIPLINARY COMMITTEE	PART 1 CA IN PRACTICE	⇒ UNAUTHORISED DISCLOSURE OF INFORMATION [1]
		⇒ CERTIFY /SUBMITS REPORT OF AN EXAMINATION UNLESS DONE BY HIM [2]
		⇒ USE OF NAME WHICH INDICATES VOUCHING OF 'ESTIMATE OF EARNINGS' [3]
		⇒ EXPRESS OPINION BEING SUBSTANTIALLY INTERESTED [4]
		⇒ FAILED TO DISCLOSE A KNOWN MATERIAL FACT, NOT DISCLOSED IN F/ST [5]
		⇒ FAILED TO DISCLOSE A KNOWN MATERIAL MISSTATEMENT IN F/ST [6]
		⇒ NOT EXERCISED DUE DILIGENCE / GROSSLY NEGLIGENT [7]
		⇒ FAILS TO OBTAIN SUFFICIENT INFO / EXCEPTIONS SUFFICIENT TO NEGATE OPINION [8]
		⇒ FAILS TO INDICATE MATERIAL DEPARTURE [9]
		⇒ FAILS TO KEEP MONEY IN SEPARATE BANK ACCOUNT / TO USE IN TIME FOR INTENDED PURPOSE [10]
	PART 2 CA IN GENERAL	⇒ CONTRAVENTION OF CA ACT, REGULATION GUIDELINES [1]
		⇒ UNAUTHORISED DISCLOSURE OF INFORMATION [2]
		⇒ SUBMISSIONS TO ICAI KNOWING THEM TO BE FALSE [3]
		⇒ DEFALCATION/EMBEZZLEMENT OF MONEY RECEIVED IN PROF CAPACITY [4]

OTHER MISCONDUCT

SCHEDULE 1 BOARD OF DISCIPLINE	PART 4 CA IN GENERAL	⇒ HELD GUILTY BY CIVIL/CRIMINAL COURT AND PUNISHED FOR ≤ 6 MONTH ⇒ BRINGS DISREPUTE TO PROFESSION
SCHEDULE 2 DISCIPLINARY COMMITTEE	PART 3 CA IN GENERAL	⇒ HELD GUILTY BY CIVIL/CRIMINAL COURT AND PUNISHED FOR > 6 MONTH