

CARO 2016
16 Points

[FILL D Column - Date of arrival
Date of departure
For Evening Flight MNR & PNR]

- F • Fixed Asset.
- I • Inventory.
- L • Loan Given to parties u/s 189 (Related Parties)
- L • Loan Given to u/s 185 & 186 (Directors, corporate, other Person)
- D • ~~Deposit~~ Deposit Accepted.

Column • Cost Records.

Date of arrival • Dues - Depositing Undisputed Statutory Dues.

Date of departure • Default in Repayment of loan/Borrowings.

Evening • End use of Fund - Money Raised by IPO/FPO

Flight • Fraud by Co. or officer or employee of Co

M • Managerial Remuneration.

N • Nidhi Company.

R • Related Party Transaction. (see 177 & 188)

& P • Private Placement / Preferential allotment)

N • Non-cash Transaction. (Director or Person connected with Him)

R • RBI Registration. (only NBFC)

Professional Ethics

Schedule I:-

Part I:- (CA in Practice)

- | | | | |
|---------|-----|--------------------------|---|
| Heroin | 1) | Nargis | - Name of CA in Practice |
| Hero | 2) | Parash Rawal | - Pay any share - / Agrees to pay any share |
| Heroin | 3) | Aalia Bhat | - Accept / Agree to ^{accept any share of Profit} agree to accept of Profit. |
| Hero | 4) | Prabhu Deva | - PARTNERSHIP. |
| Choti | 5) | Scorpio | - SECURE his Professional Business. |
| Choti | 6) | Audi | - Advertisement (SOLICITS client). |
| Choti | 7) | Duster | - Designation use (other than CA). |
| Choti | 8) | Camery (Toyota) | - Communication with Previous Auditor. |
| Tourist | 9) | Ranchi | - Requirement of Co. Act, 13 (139/140). |
| Place | 10) | Firozabad. | - Fees on % or Contingent upon findings. |
| 4 | 11) | Bombay | - Business/occupation other than CA. |
| then | 12) | Shirdi Shirdi | - Sign. |
| Temple | | | |

Part II:- (CA in ~~General~~ Services)

- | | | | |
|-----------|----|------------------|--------------------------------------|
| old movie | 1) | Eena Meena Deeka | - Emoluments. |
| New movie | 2) | Ashique - 2 | - Accepts / agree any fee or Profit. |

Part III:- (CA in General)

- | | | |
|----|---------|---|
| 1) | Fafaa | - FCA (Not being FCA but acting as FCA) |
| 2) | Rasgula | - Reply / Comply / Supply (ICA & its ^{Committee}) |
| 3) | Tea | - Tender / Write-up / Asking work (false info) |

Part IV:- (Other Misconduct)

- 1.) Convicted CRIME & Imprisonment < 6 Month.
- 2.) Bringing DISREPUTE to the profession or ICA

Schedule II:-

Part I (CA in Practice)

S
Sports
Person
(Cricket)

- Chris Gayle - Confidentiality (Not to Disclose)
- Rohit Sharma - Report of FS (Certify or submit)
- Eoin Morgan - Estimate of Earning Contingent
- Sachin Tendulkar - Substantial Interest (express Opinion)
- M. S. Dhoni - Material Fact Knowly not Disclosed.

S
Sports

- Motor Car Racing - Material Mis-statement " " "
- Golf - Grossly Negligent / Not Due Diligence.
- Soccer - Sufficient Information (fail to obtain).
- Marshall Arts - Material Departure (fail to invite).
- Basketball - Bank A/C (keep client money) separate.

Part II (CA in General)

- Comedy Night with KB - Contravene Act/Regulation/Guidelines of CA Act
- Candy Crush - Confidentiality by Employee
- Facebook - False Info to ICAI/Concl/Committee.
- Mobile - Money Defalcation / Embezzles.

Part III (Other Mis-conduct)

Convicted by court & Imprisonment > 6M .