

Professional Ethics Clauses

		CAs in practice	CAs in practice
		1 1	1 2
1	Practice by Non CA		Discloses Information
2	Pays or allows (fees or profits)		Certifies or submits
3	Accepts or agrees		Vouches for the accuracy
4	Partnership		Substantial interest
5	Secures professional business		Material Fact
6	Solicits clients		Material Misstatement
7	Professional attainments		Due Diligence
8	NOC		Sufficient Information
9	S - 139,140,142		Material Departure
10	fees base on %		Clients money
11	Business other than CA		
12	to sign on his behalf/firm		
		CAs in service	CAs in generally
		2 1	2 2
1	Pays or allows (emoluments)		Contravenes
2	Accepts or agrees		Disclose Confidential
3	-----		Info submitted to ICAI
4	-----		Embezzles
		CAs in generally	CAs in generally
		3 1	3 2
1	False - Fellow		Imprisonment < 6 months
2	Not Supply the info CALLED for		
3	Give Info. Knowing to be false		
		CAs in generally	
		4 1	
1	Imprisonment < 6 months		
2	Disrepute to the profession		
NOTE - 1 1 OR 4 1 etc. represents Part 1 of 1 sche, part 4 or 1 sche			