

CA Act 1949

FIRST SCHEDULE

Part I

- 1
Practice in his own name
-Not = CA
-Not = Partner/Employee
- 2
Pays/Agrees to pay
- 3
Accepts/Agrees to accept
- 4
Partnership
=CA
=Professional Body
- 5
Secures Biz
Either Not = Partner/Employee
Or = Means Not Open to a CA
- 6
Solicits Biz (C/A/I)
- From another CA
- Tender
- 7
- Advertises attainments
- Designation
- 8
Previous Auditor
(without communicating in writing)
- 9
Ascertain
Section 225 requirements
- 10
Audit Fees

not = f (findings)
not = f (profits)
except.....

11
Biz other than CA unless
= General Permission
= Specific Permission

12
Allows to sign
Not = Member / Partner

Part II

1
Pays/Agrees to pay..
Share of Salary from employment

2
Accepts/Agrees to accept
Commision from....
Lawyer/broker/agent/customer

Part III

1
FCA

2
Not = Info/Requirement

3
Submits False Info
- Write-up
- Tender
- Inviting work from another CA

SECOND SCHEDULE

1
Discloses Confidential Info of Client

unless.....

2

Issues Certificate/Report...
(Without Examination)

3

Forecast..as if vouches for accuracy

4

Opinion on financial statement
Himself /Partner/Relative = Substantial Interest

5

Material Fact

6

Material Misstatement

7

Either Not = Due Diligence
Or = Negligence

8

Obtain Adequate Information for Opinion

9

Disclose in audit report....
Departure from audit procedure(GAAP)

10

Money..
- Separate Bank Account
- Usage for Purposes Mentioned

Part II

1

Provisions /Regulations/Guidelines
(Revise Notifications)

2

Employee CA
Discloses Confidential Info

3

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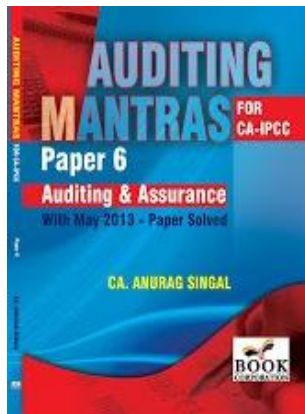
Particulars submitted = false

4

Defalcate/Embezzle

I have designed this chart in a manner that would facilitate quick revision on the exam eve

Hope it serves your purpose well



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