FIRST SCHEDULE TO THE CHARTERED ACCOUNTANTS ACT, 1949

(Case Referred to BOARD OF DISCIPLINE)

	Part I	**Part II**	**Part III**	**Part IV**
Misconduct	Professional	Professional	Professional	Other
Applicability	CAs in Practice	CAs in Service	CAs in General	
Clause 1	Allowing non-members to practice in his own name	Sharing employment emoluments with any person (including member)	Not FCA but styles FCA	Guilty of offence by civil or criminal court involving imprisonment for <= 6 months
Clause 2	Paying/allowing share, commission, brokerage in the fees/profits with non-members/non-specified persons	Accepting Shares from other professionals, Cas, profits/fees or commission from any agent or customer	Does not supply required information to the Council/Board/Committees	Brings disrepute to the profession or the Institute as a result of his action whether or not related to his professional work
Clause 3	Accepting profits of professional work from non-members/non-specified persons		Gives false information while inviting professional work or while responding to tenders	
Clause 4	Partnership with non-members/non-specified persons			
Clause 5	Securing work through non-members/non-specified persons			
Clause 6	Solicitation of clients or professional work except from practicing CA or responding to specified tenders, etc			
Clause 7	Use of wrong designation			
Clause 8	Accepting appointment without communicating with previous auditor		The BOARD may:-	
Clause 9	Accepting appointment against sections 224 & 225		(a) **Reprimand** the member	
Clause 10	Charging fees as a percentage of profits or contingent findings		(b) Remove the name of the member from the Register up to a period of **THREE MONTHS**	
Clause 11	Engage in other occupation without permission		(c) impose such fine as it may think fit, which may extend to **Rupees 1 LAKH**	
Clause 12	Balance Sheet, P & L A/c signed by non-member			