

Schedules to The Chartered Accountant Act, 1949

First Schedule

Clauses	Part-I	Part-II	Part-III	Part-III
	(Professional Misconduct)			(Other Misconduct)
	Practicing CA	CA in Service	All CA	All CA
Clause-1	Permitting outsider to use his name	Na Dena (Salary)	Falsely Act as FCA	Guilty of Offence (Jail ≤ 6m)
Clause-2	Sharing Fees With Others (Na Dena)	Na Lena (Salary)	No Info To Authorities	Disrepute Profession
Clause-3	Sharing Fees Of Others (Na Lena)		False Info to Outsiders	
Clause-4	Partnership in & outside India			
Clause-5	Wrongly Share Work (means /person)			
Clause-6	Solicits Clients/Professional Work			
Clause-7	Advertise achievements/designations			
Clause-8	Prior Commu. with prev. auditor			
Clause-9	Compliance of Sec 139/140 (Rem/Appt)			
Clause-10	Charge Fees on % / future basis			
Clause-11	Engage in other occupation			
Clause-12	Certify FS or Reports (by others)			

Second Schedule

Clauses	Part-I	Part-II	Part-III
	(Professional Misconduct)		(Other Misconduct)
	Practicing CA	CA in Service	All CA
Clause-1	Breach of Confidentiality	Contravene any provision.	Guilty (Jail > 6m)
Clause-2	Certify FS w/o examination	Disclose info of Office	
Clause-3	Certify Prospective data (w/o source,basis)	False Info to Authorities	
Clause-4	Substantial Interested audits	Misuse Client's money	
Clause-5	Failure to Disclose known Material Fact		
Clause-6	Failure to Report known Material Mistate.		
Clause-7	Due Diligence / Grossly Negligent		
Clause-8	Express Opinion w/o SAAE OR No Opinion inspite of SAAE		
Clause-9	Disclosure of deviation from GAAP,etc.		
Clause-10	Mix client's money with own		

By-

Chaitanya P.