

How to write answers for Professional Ethics

This topic come in an examination for 16 Marks.

In 2 - 3 examination it came for 20 Marks.

The following tips will help you to score 12 - 14 Marks out of 16 Marks.

1. **Heading** - The Professional Ethics answers begin with appropriate heading.

The heading should be the main theme of the clause like

Gross Negligent on The Part of The Members or

Failure to Disclose Material Fact.

The heading should be in bold letters & underlined.

Each initial letter in every word should be Caps on.

2. **The Content of The First Paragraph** - It should start with "As per Clause () of Part of The First / Second Schedule to the Chartered Accountants Act, 1949."

After this line put the main theme of the clause(if possible word by word.)

Again the initial letters in each word should be caps on.

Very Important to note that

- Clause number - in English,
- Part I,II,III or IV - in Roman,
- First / Second Schedule - in words.

3. **The Second Paragraph** - It should contain any section, exception, proviso or any explanation to the clause.

4. Facts of The Case - The Third Paragraph - Write down the case study given in the question word by word.

5. Paragraph Four - No Heading - It contain your suggestions

For example - If he is guilty, you may write CA ____ should not do this since it has been prohibited under the abovementioned clause or section & explain your answer.

However if he is not guilty covering under any of the exception, proviso etc., write down the act of CA ____ is not prohibited & explain it.

6. The Last Paragraph - Conclusion - Just write down whether he is guilty or not.

If he is guilty, you may refer the Clause etc again.

If he is not guilty, just write down - CA ____ is NOT guilty under any clause or section.

**MOST IMPORTANT - HIGHLIGHT THE WORD
“NOT” in he is not guilty.**