

FIRST SCHEDULE

PART - I

- ① Allow a person to practice in his name.
- ② Pay ~~or~~ allow ~~or~~ agree to pay.
- ③ Accept ~~or~~ Agree to Accept
- ④ Partnership with any person other than CA etc.
- ⑤ Secure Business
- ⑥ Solicits clients.
- ⑦ Advertisement of ~~or~~ Service.
- ⑧ Accept a position as auditor (without communicating in writing)
- ⑨ Auditor's qualification/Disqualifications (Sec. 139, 140, 141)
- ⑩ Charge ~~or~~ offer to charge fees on % of Profits
↳ Contingent basis.
- ⑪ Engaged in any other Business ~~or~~ occupation.
- ⑫ Allow a person to Sign Pub ~~and~~ BS.

For CA in Practice

PART - II

- ① Pay ~~or~~ allow ~~or~~ agree to pay - Emoluments.
- ② Accepts any part of fees (Commission/Gratification)

CA in Service

PART - III

- ① Act as F.C.A.
- ② Does not supply info called by ICAI.
- ③ Given false info - whole inviting Professional work.

General Misconduct

PART - IV

- ① Imprisonment - Not exceeding 6 months.
- ② Disrupts his profession,

Other Misconduct

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SECOND SCHEDULE

PART-I

- ① Disclose client information
- ② Certifies or Submits report without examination of F/S.
- ③ Permit his name/firm to be used for estimate earnings forecast.
- ④ Substantial Interest.
- ⑤ Fails to disclose "MATERIAL FACT".
- ⑥ Fails to Report "Material Misstatement".
- ⑦ Does not exercise Due Diligence.
- ⑧ Fails to obtain Sufficient info. for his opinion.
- ⑨ Fails to invite attention to any Material Departure Not follow SAs.
- ⑩ Fails to keep Money of Client.

For CA in Practice

PART-II

1. Contumacious of CA Act.
2. Disclose confidential info. acquired during employment.
3. Info Submitted false to ICAI.
4. Defalcates or Embezzles money.

PART - III

Imprisonment
Exceeding 6 months.

Eg. 21/2/2017

Other misconduct
generally

Professional Misconduct
Generally

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