

Professional Ethics

1st Schedule						2nd Schedule					
1			Professional Misconduct of Members in practise			1			Professional Misconduct of Members in practise		
S	P	C	Particulars			S	P	C	Particulars		
1	1	1	Permitting outsider to use firm name			2	1	1	Disclosure of confidential information		
1	1	2	Sharing fees with others			2	1	2	Certification of Financial Statement without examination		
1	1	3	Sharing fees of others			2	1	3	Certification without examination of prospective data		
1	1	4	Partnership in and outside india			2	1	4	Expression where substantial interest		
1	1	5	Securing work through wrong means and wrong person			2	1	5	Fail to disclose material fact		
1	1	6	Advertisement is prohibited			2	1	6	Fail to report material misstatement		
1	1	7	Disclosure of professional achievement and using any other designation			2	1	7	Gross Negligent		
1	1	8	Acceptance without communication			2	1	8	Fail to generate sufficient information to warrant his expression		
1	1	9	Non Compliance with Sec. 139,140 & 141			2	1	9	Disclosure for Departure from SA		
1	1	10	Fees Contingent upon future finding			2	1	10	Fail to keep money of client in a separate bank account		
1	1	11	Not to engage in any other business or profession								
1	1	12	Singing by others								

2			Professional Misconduct of Members in Service			2			Professional Misconduct of Members in general		
S	P	C	Particulars			S	P	C	Particulars		
1	2	1	Sharing salaries with others			2	2	1	Violation of Act, Regulation or Guidelines		
1	2	2	Sharing fees of others			2	2	2	Disclosure of Information by employee member (Confidential Information)		
						2	2	3	False particulars to ICAI		
						2	2	4	Defalcates or embezzles money received in his professional capacity		

3			Professional Misconduct of Members in General			3			Other Misconduct of Members in general		
S	P	C	Particulars			S	P	C	Particulars		
1	3	1	Not being FCA disclose himself as FCA			2	3	-	Guilty by any civil or criminal court / Imprisonment more than 6 Month		
1	3	2	Not Providing Information to ICAI								
1	3	3	Providing False Information to outsiders								

4			Other Misconduct of Members in General		
S	P	C	Particulars		
1	4	1	Guilty by any civil or criminal court / Imprisonment less than 6 Month		
1	4	2	Brings disrepute to the profession (not related to professional work)		

Pratik Aghera (CA Final

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