

PROFESSIONAL ETHICS**Schedule I****Part 1 Misconduct of a Member in Practice**

Clause			
1	Nana	Name	No lending of name
2	Patekar	Pays	No Payment of Commission, No sharing of Fees
3	Ask	Accept	No acceptance of part of profit from non CA
4	Partner	Partnership	Partnership only with notified persons
5	Shilpa	Secures	No securing of work from other than permitted by ICAI
6	Sheety	Solicitates	Client/Professional work through Ad, or circulars
7	About	Advertisement	No Advertisement of Services
8	C	Communication	With previous Auditor
9	A	Ascertaining	Reasons for removal u/s 139,, 140,142 & 141
10	Findings	Future Findings	No fees on contingent basis
11	Being in	Engaged in	Other B/P/Occupation
12	South	Sign	Not to allow signing in his or firm name

Part 2 Misconduct of Members in Service

Clause	
1	Pays or allows or agrees to pay directly or indirectly to any person any share in the amoulements of the employer under taken by him.
2	Accepts fees, profits, gains from Lawyers, CA's or Brokers engaged by such company, firm or persons or agents or customers.

Part 3 Misconducts of Members Generally(PM & SM)

Clause	
1	Not being a Fellow of the Institute acts as Fellow of the Institute.
2	Does not supply information to the Institute, Council, or any of its committees, Director(Discipline), Board of Discipline, Disciplinary Committee,
3	Knowingly giving false information.

Part 4 Other Misconduct in relation to members of the Institute generally (PM & SM)

Clause	
1	Is held guilty of any civil or criminal court for an offence which is punnishable with imprisonment for a term not exceeding 6 months.
2	In the opinion of the Council brings disreput to the proffessional or the institute as a result of his action whetner or not related to his professional work.

Schedule II**Part 1 Misconduct of a Member in Practice**

Clause			
1	Don't	Disclosure	of confidential information of client
2	Cheat	Certification	Without examination
3	Friends	Future Date	Certify withour examination of perspective Data
4	IT	Substantial Interest	Express opinion where substantial interest exists
5	May	Material Fact	Fails to Report
6	Make	Material Misstatement	Fails to Report
7	Good	Gross Negligence	Does not exercise due deligence
8	Intention	Sufficient Information	Fails to generate
9	Good	Generally Accepted	Fail to disclose, Departure from SA
10	Bad	Bank A/C	Fail to keep money of client in separate Bank a/c

Part 2 Misconduct of a Member in Generally (PM & SM)

Clause	
1	Contravenes any of the provisions of this act or the regulations made there under or any guidelines issued by the council.
2	Being an employee of any company, firm or person, discloses confidential information acquired in the course of his employment except as and when required by any law or except as permitted by the employer.
3	Supplying wrong or false information to the Institute, council, or any of its committes, Dir(Dis), Board of Dis, Dis Comte,QRB,or Appellate Authority.
4	Defalcates or embezzles money received in his professional capacity.

Part 3 Misconduct of a Member in Generally (PM & SM)

Clause	
1	A CA shall be deemed to be guilty of other misconduct, if he is guilty by any civil or criminal court of an offence which is punishable of a term exceeding 6 months.

Satish Bilagi