

Ch. 19 - PE and Liabilities of Auditors

(4) First Schedule to CA Act, 1949:

(Part I - Professional Misconduct for Members in Practice)

Clause - 1 : Restriction on use of firm's name

Clause - 2 : " " Sharing of profits with others

Clause - 3 : " " " Other's profits

Clause - 4 : " " Partnership with others

Clause - 5 : " " Securing professional work through others

Clause - 6 : " " Solicitation of client and professional work.

✓ Guidelines as to permitted and prohibited forms of Solicitation : From Book - H.W. (Point-wise summary)

	Prohibited	Permitted - condition.
Advt.	Generally prohibited	- Change in $\begin{matrix} P \\ A \\ T.No. \end{matrix}$ ↓ - Bare Sttn. - Area of d's. - No. " intention limited

- Guidelines for Creation and development of website:

Clause-7: Restriction on Advertisements:

A member in practice shall be deemed to be guilty of professional misconduct, if he:

- (a) advertises his professional work or professional attainments or services; Or
- (b) using any designation/ description other than "Chartered Accountant", on professional documents like visiting cards, letter heads etc.

Note: Recognised degrees of University or title indicating membership of ICAI or other professional institutions may be used.

Council Guidelines for Advertisement: - From Book -