Know Your Ethics

Ethical issues in Question/Answer form

Usage of the CA logo/Institute Emblem

Q. Whether a member in practice/ Firm of Chartered Accountants is permitted to use logo on letterheads, stationery, etc.?
A. No, the use of logo/monogram of any kind/form/style/design/colour etc. whatsoever on any display material or media e.g. paper stationery, documents, visiting cards, magnetic devices, internet, signboard by the members in practice and/or a firm of Chartered Accountants, is prohibited. Use/printing of member/firm name in any other manner tantamounting to logo/monogram is also prohibited. However, a common CA logo has been allowed to the members, provided it is used in the correct manner within terms of the Council guidelines.

Q. Whether members of the Institute can use common CA logo?
A. Yes, the common CA logo can be used by all members, whether in practice or not. Encapsulating the current beliefs, attitudes and values of the profession, the CA logo seeks to enhance the identity of the members. The logo consists of the letters ‘CA’ with a tick mark (upside down) inside a rounded rectangle with white background.

Q. Whether a member may put CA Logo on his website on the same background colour as that of the website?
A. As per Logo Guidelines issued by ICAI, in the CA logo, the background colour of Logo has to be white. It is to be complied with accordingly, irrespective of the background colour of website.

Q. Can a Chartered Accountant in practice use/fix a monogram of the Institute on any column/wall located inside the office or on professional documents?
A. No, in view of the Council directions under Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949, a Chartered Accountant in practice is not permitted to use/fix a monogram of the Institute on any column/wall located inside the office or on any professional documents.

ISO Certifications

Q. Whether the office of a Chartered Accountant is permitted to go in for ISO 9001:2000 certification or other similar certifications. However, the member cannot use the expression like “ISO Certified” on his professional documents, visiting cards, letterheads or sign boards etc.

Issuing Joint public notice with Advocate for land acquisition.

Q. Whether public notice published in the newspaper by a Chartered Accountant individually or jointly with an Advocate in respect of acquisition of land by their client is permitted.
A. Yes, in terms of the Council Guidelines under Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949, as appearing in Code of Ethics, 2009, the public notice published in the newspaper in respect of acquirement of land by their client is permissible.

Norms with regard to visiting cards.

Q. Whether the members in practice can print their photograph on their visiting cards?
A. No, it is not permissible for the members in practice to print their photograph on their visiting cards.

Q. Which designation(s) can be mentioned by a member in practice empanelled as Insolvency Professional on his visiting cards, letter heads and other communication?
A. A member in practice empanelled as Insolvency Professional can mention “Insolvency Professional” on his visiting cards, letter heads and other communication, as this is recognized by the Central Government in terms of Clause (7) of Part –I of First Schedule to the Chartered Accountants Act, 1949. Mention of any other nomenclatures/designations, including membership of any IPA is not permissible.

Q. If a member is a partner in more than one firm, is it permissible to print the names of all the firms on visiting cards, letter-heads, stationery etc.?
A. Yes, there is no violation under Clause (7) of Part I of the First Schedule to the Chartered Accountants Act, 1949.

Advertisements for staff.

Q. Whether it is permissible for a member in practice to publish an advertisement in the press for recruiting staff in the member’s own office?
A. Yes, as per Council directions under clause (7) of Part I of the First Schedule to the Act as appearing in the Code of Ethics, 2009, it is permissible for a member in practice to publish an advertisement in the press for recruiting staff in the member’s own office provided that only the name and address of the member or that of his firm, with the description Chartered Accountant(s) is mentioned in such advertisement and the advertisement is not displayed more prominently than is usual for such advertisements or the name of the member or that of his firm with the designation Chartered Accountant(s) appears in type not bolder than the substance of the advertisement.

1(Contributed by Ethical Standards Board of ICAI)