



Advisory

Sub.: Use of designation "Chartered Accountant" or prefix "CA" by members while expressing views on professional/non-professional matters publicly including on social media

1. A Firm of Chartered Accountants ("Firm") may have an account on Social Networking website(s), wherein it may mention its name and other contents in accordance with the Advertisement Guidelines, 2008 issued by the Institute, appearing in Volume-II of Code of Ethics.

2. A member in practice may have an account on Social Networking website(s), wherein he may represent himself as a proprietor or partner in a Firm. The contents of the said website shall be in accordance with the Advertisement Guidelines, 2008 issued by the Institute.

3. A Firm or a member may give link of his website or webpage, as the case may be, on the social networking site.

4. A member, whether in practice or in service, may be maintaining an account on social networking website(s) in his personal capacity. Besides contents of personal nature, following contents, pertaining indirectly to the member's professional domain may also be mentioned on such website(s):-

- Videos of educational nature may be uploaded on the internet by members, subject to compliance with the relevant provisions of Code of Ethics
- The member may post such contents on website which help the profession grow in the perception of the world, and contributes towards enhancement of its reputation, using expert knowledge in the respective specialization to enrich discussions, help solve problems, and promote learning and idea-sharing.

It is clarified that the members can use the prefix "CA" with his name on such social networking website(s).

5. Members are expected to exercise professional discretion and utmost dignity while using the designation of "chartered accountant" or prefix "CA" on his personal account on the social networking website(s) for posting contents/comments of the nature which do not fall under s.no. 4 mentioned above.

As a member of the esteemed Institute, it is not appropriate to post contents/comments on social networking website(s) using words/caricatures which are derogatory or not in conformity with dignity of the profession or result in negative portrayal of the profession. Therefore, it is advised to strictly avoid posting such contents/comments with the designation of "chartered accountant" or prefix "CA".

In this regard, members should keep in mind the provisions of Clause (2) of Part-IV of First Schedule to The Chartered Accountants Act, 1949 relating to professional misconduct of a member resulting from their action, whether or not related to professional work, bringing disrepute to the profession.

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