

# **CA Final Audit - Amendments**

*Professional Ethics – 13<sup>th</sup> Edition effective 01 April 2026*

## **Why these changes?**

[It all started here...](#)

## **What has changed?**

Few revolutionary, others evolutionary, but all important for exams!

## **Effective from?**

**CA Final Audit Regular New Batch with Amendments –**

**7 July 2026**

## Few Important Changes: Code of Ethics, 2026

- Website can now run on **push mode and pull mode both**
- Push mode permitted for website as well except for services exclusively reserved for CAs
- **Educational Videos, Audios or podcasts** - Can have address, contact and CA firm name as well
- MCS scope expanded – **AI services, BRSR**
- **Tax Audit Limit** – Now restriction extended to **signing of report** as well
- Number of **company audits** – Increased to 40 from 30
- Specific permission of posting **photograph of cultural events**, etc on SNW
- **Push mode advertisements** now clarified can be in SNW as well
- Several **network** related clarifications and guidance issued
- Structural Change – **Volume 1, 2 and 3**
- Ethics Standards for Sustainability Assurance introduced in volume 3
- Council General Guidelines, 2008 now **renamed as Guidelines on Ethical Issues, 2026**
- Minor changes like in **Section 8 Disabilities for membership** -  
Undischarged insolvent and undischarged bankrupt added, punished with transportation removed, held by court in or outside India added
- Several **changes relating to 2022** which were not incorporated in the earlier version of Ethics in ICAI SM are also not expected to be included making the list of changes significant from exam perspective