

### Guidelines for change of Names of Proprietary Firms

1. A Trade name or Firm name shall be restricted to the changed name of the proprietor and conform to the name of the member as may appear in the Register of Members.
2. A trade name or firm name may be used in the following manners namely:
  - (a) Full surname of the member or full name indicating his/her surname; or
  - (b) Full first name of the member or initials of full name or first name (even in reverse order); or
  - (c) Combination of first name, middle name, initials and surname of the member or expansion thereof; or
  - (d) Distinguishing part of the name as is commonly known; or
  - (e) Part of the name of the proprietor; or
  - (f) Suffix ‘& Co.’ or ‘& Associates’ or their equivalents; or
  - (g) After the change in the name, the Firm must mention its old name in all of its official communication for 1 year after such change in name is affected. The new & old name of the firm shall be mentioned in the below style / format **“firm name (formerly known as old firm name)”**. e.g. U V & ASSOCIATES (formerly known as VISHNU & CO.)
  - (h) The old firm name will not be allowed to be used by any other firm of Cost Accountants.
3. A trade name or firm name shall not be allowed to be used where:
  - (a) A member seeks to use a part of his surname; or
  - (b) Suffixes are used like ‘& Partners’ ‘& Fellows’ & Others’, and ‘& Sons’; or
  - (c) It bears the name of God, Goddess or deity which has no relationship with the names or surnames of members; or
  - (d) It is a descriptive trade name or firm name; or
  - (e) It indicates or aims at publicity;
  - (f) Similar or nearly similar name is already being used and is entered in the Register of Offices and Firms; or
  - (g) It is not desirable, in the opinion of the Council, to allow the use of such name.