

IFAC
International Ethics Standards Board
for Accountants (IESBA)

Submitted via the IESBA website

Stockholm 22 April 2015

Proposed Changes to Part C of the Code Addressing Presentation of Information and Pressure to Breach the Fundamental Principles

FAR, the Institute for the Accountancy Profession in Sweden has been invited to comment on the IESBA exposure draft *Proposed Changes to Part C of the Code Addressing Presentation of Information and Pressure to Breach the Fundamental Principles*.

FAR welcomes this opportunity to comment on the matters raised in the exposure draft. Even though FAR does not have members who are Professional Accountants in Business, FAR finds that the new guidance also can be useful for Professional Accountants in Public Practice.

FAR has taken part of the comment letter from FEE regarding the exposure draft and supports the opinions expressed by FEE and has nothing to add, except to express that FAR finds the changes very constructive.

FAR

A handwritten signature in blue ink, which appears to read 'Jan-Hugo Nihlén'.

Jan-Hugo Nihlén
Chairman, FAR Ethics Policy Group