

# eCode

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# Topics for Discussion

- Phase 1 – features being considered
  - Leveraging enhanced structure to improve user experience
  - Improved entrance to the Code
  - Improved navigability
  - Improved functionality
  - Further refinements
- Timeline and Other Matters

# Leveraging Enhanced Structure to Improve User Experience

## PART 1

**Complying with the Code, Fundamental Principles  
and Conceptual Framework**

(Sections 100 to 199)

*(All Professional Accountants)*

## PART 2

**Professional Accountants  
in Business (PAIBs)**

(Sections 200 to 299)

*(Part 2 is also applicable to  
individual PAPPs when  
performing professional  
activities pursuant to their  
relationship with the firm)*

## PART 3

**Professional Accountants  
in Public Practice (PAPPs)**

(Sections 300 to 399)

## PARTS 4A & 4B

**International Independence  
Standards**

Part 4A—Independence for Audits & Reviews

(Sections  
400 to 899)

Part 4B—Independence for Assurance Engagements  
Other than Audit & Review Engagements

(Sections  
900 to 999)

## GLOSSARY

*(All Professional Accountants)*

# Improved Entrance to the Code

- Graphic, distinguishing guide and each part of the Code
- WG exploring ways to bring the guide to life, helping users understand how to comply with the Code and give due consideration to all relevant material
- Ability to tailor, using filters set out in the Code
  - PAIB, PAPP dealing with a PIE audit client, etc.
  - Filtered content includes all paragraphs that might be relevant
- As now, ability to drill down, with expandable contents

# Conceptual Framework (CF)



- Requirements to comply with the fundamental principles (FPs) and independence, and to apply CF set out in Part 1
  - CF applies to all PAs
- Material in subsequent parts and sections explain how to apply CF based on specific facts and circumstances

# Improved Navigability

- Enhanced search facility
  - Current search capabilities will continue, filtering to come
  - Ability to narrow search down to certain portions of the Code
- Search results accompanied by prominent expandable supporting references to the following, always applicable
  - 100 Compliance, 110 Fundamental Principles, 120 Conceptual Framework, and applicable general sections (200, 300, 400, 900)
  - The particular section that includes the scrolling or search result

# Using the New Code

- Users required to know, understand and apply:
  - All provisions in Part 1 – *Complying with the Code, Fundamental Principles and Conceptual Framework*
  - Relevant sections which contain incremental contextual provisions to assist in proper application of CF
- New headings emphasize scalability
  - Applicable in all circumstances:
    - “General”
    - “All Audit Clients” (i.e., PIEs and non-PIEs) in Section 600
  - “Audit Clients that are not PIEs”
  - “Audit Clients that are PIEs”



# Improved Functionality

- Digitized version (currently HTML); downloadable
- Exporting with formatting
- Hyperlinks and/or cursor/mouse-triggered detail
  - Cross-references and items (first time in paragraph) in Glossary
- Link to non-authoritative material
- Jump/toggle between areas
- Bookmarking and notations (only in downloaded copy?)



# Further Refinements

- Consider input from Board, developer and others
- Consider access to eCode
  - Login only access or open access?
  - Certain features (e.g., bookmarking and other tailoring) available only when logged in?
- Consider formats for downloads (PDF, Word, e-reader)
  - E-reader allows for some customization (e.g., highlights, tagging)
- Explore whether eCode platform transferrable to others

# Working with Others

- WG has already commenced work with developer
- As the eCode initiative proceeds, WG and IESBA staff will continue to seek input from all stakeholders, including:
  - CAG
  - NSS
  - FoF and SMPC
  - Other SSBs

# Timeline and Other Matters

- Phase 1 targeted to be available no later than Code's effective date (i.e., June 2019)
  - Earlier if possible
- WG exploring future phases that will continue to improve the user experience and reinforce compliance with Code





# The Ethics Board

[www.ethicsboard.org](http://www.ethicsboard.org)

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