

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Professional accountant in public practice

Please provide the following contact information:

First Name

Amit

Last Name

Garg

Job Title/Role

Partner

Email Address

garg_amit4@yahoo.com

Organization Name (if applicable)

Ankush Garg & Associates

2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

India

OR if a region of the world, please indicate which region:

Punjab

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

This topic should be prioritized as technology is developing and changing at very fast pace and accountants also need to comply with same. Also with globalization there should be new processes and software which are not region or country specific but should be global and any person can use the same.

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

This should be prioritized as it's very much linked with the 1st one.

B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Not on priority as there are different bars and guidelines in this regard with each country and this should not be globalized as the exchange has to look into the details and demographics in it's parent country while forming the rules and common rules may not be valid every where in this regards.

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comments

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

This should be prioritized as this will help the business grow and be competitive in global market.

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

It should be prioritized

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

It should be prioritized

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.1 Trends and developments in technology and innovation
2. B.2 Emerging or newer models of service delivery
3. B.5 Tax planning and related services
4. B.8 Documentation
5. B.10 Breach of the Code
6. B.13 Meaning of public interest in the global context

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes