

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

Ronit

Last Name

Shah

Job Title/Role

Practicing Chartered Accountant

Email Address

ronit.shah@bdrs.co.in

Organization Name (if applicable)

BDRS & Associates LLP

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:

Maharashtra

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 definitely be prioritized. Also, I believe that the above does not include one topic of discussion which is the blockchain technology. It is poised to be the next big thing after the internet and its biggest impact is going to be felt in the Finance industry. This technology will eliminate the need for public accountants, banks, compliance, regulators, brokers etc. With Japan, a developed nation already accepting Bitcoin (Cryptocurrency based on blockchain technology) as a legal tender, the disruption has already begun. We need to develop the ethics code keeping the above impact in mind. Thankyou

B.2 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 as there is a growing demand and supply of "contingent workers". It is the preferred

model of service delivery and also cost effective hence it needs to be regulated appropriately.

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

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

Need to be Prioritized

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

To be prioritized

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?

Need to 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?

Need to 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?

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.5 Tax planning and related services
3. B.2 Emerging or newer models of service delivery
4. B.10 Breach of the Code
5. B.13 Meaning of public interest in the global context
6. B.12 Post-implementation review of the restructured Code

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