

2. (untitled)

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

Professional accountant in business – preparer of financial statements

Please provide the following contact information:

First Name

RAMACHANDRAN

Last Name

RASIAPPAN

Job Title/Role

CHARTERED ACCOUNTANT

Email Address

raziappan@gmail.com

Organization Name (if applicable)

CA.R.RASIAPPAN B.Sc.,F.C.A.,D.I.S.A.(ICAI)

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:

Tamil Nadu

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?

Yes, due to recent trend and developments in Technology and innovation such as data analysis, emergent artificial intelligence, social network, cloud computing and cyber security are paramount important and are going to play a vital role in framing the International Auditing and Assurance Standards Board. This topic should be prioritized due to change in technology and use of data analysis, emergent artificial intelligence, social network, cloud computing and cyber security will get it involved in all business modules. Hence our professional also adopt to change to meet these new requirement of data analysis, emergent artificial intelligence, social network, cloud computing and cyber security. Hence this topic should be prioritized

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

Yes. I think if we learn to adopt new technology and meet the emerging or newer models of service delivery, our independence will not be disturbed, or otherwise we can compete with the people of Technology. I think there are no ethical implications such as threat to objectivity and conflict of interest issue at staff level, we are not going to replace entire staff strength of an organisation. Not at all a compliance with the fundamental principles when businesses outsource parts of aspects of their accounting or finance functions

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

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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?

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?

Yes. Always Breach of code has its impact and implications. Any breach of report affects the independence of the Professional.

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.2 Emerging or newer models of service delivery
3. B.6 Materiality
4. B.8 Documentation
5. B.4 Collective investment vehicles
6. B.10 Breach of the 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.

when introducing restricted code by Q1 2018, these are very much important activities such as developing and executing a robust communication strategy, since communication strategy takes the report to the stakeholders and they understand the position of the org and take corrective action for the weak areas

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.

Yes IESBA should undertake to promote the code Q1 2018 more effectively

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.

yes

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.

Do to professional work, I unable to fully ready and give my 100% attention to the code. Please keep sending this type of survey to know the recent trend and developments in the Technology

8. (untitled)

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

Yes