

2. (untitled)

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

Academia

Please provide the following contact information:

First Name

TIRUPATHI

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Job Title/Role

STRATEGY ADVISOR

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Organization Name (if applicable)

MOTIVALUATE CONSULTING & TRAINING FZ LLC

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?

United Arab Emirates

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

DUBAI

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 is highly relevant and important topic. The changes in technology over the last 15 years have been mind-blowing and unbelievable.

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

There are a number of freelancers in the international market and the buzz word in the consulting practice is "collaboration". In view of the specialised nature of work and involvement of different professionals in a single project, this topic is of great importance and hence needs to be prioritized.

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?

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

This needs to be prioritized as there is an increased tendency of multi-nationals to avoid tax under the pretext of "Tax Planning".

B.6 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 there is need for utmost clarity on what constitutes "materiality"

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?

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.5 Tax planning and related services
4. B.6 Materiality
5. B.3 Concepts of "public interest entity" and "listed entity"
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