

## 2. (untitled)

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

Other, please specify:: An academic working in a regulatory capacity

#### **Please provide the following contact information:**

##### **First Name**

Charmayne

##### **Last Name**

Highfield

##### **Job Title/Role**

Associate Director (Technical)

##### **Email Address**

charmayne@enya-lea.com

##### **Organization Name (if applicable)**

Singapore Accountancy Commission

### **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?*

Singapore

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

**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?**

Electronic transmission and interaction is part of today's lived experience, but practical application (hands-on experience) will always be essential. Artificial Intelligence, I believe, will not be able to replace professional judgment, scepticism, and open debate within my lifetime.

While we might say we are a global economy, we are unlikely to become a global legal identity with totally seamless borders within the next two decades. Operating as ONE WORLD is still a dream - we only have to look to the refusal to embrace the recent migrations across the globe to see that ONE WORLD is a far off goal.

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

It must be a priority because electronic,outsourced (one world) progress will pass accountants by if we are not willing to embrace it and be global leaders. It is like a pyroplastic flow, it will consume us if we don't take the best advantage of the options and alternatives.

***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?***

The Code should operate in the spirit not in the literal interpretation. Professional Accountants should never use the literal interpretation as a shield.

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

Tax advice (all advice, no matter what form) should embrace the same rules as other aspects of the professional accountant's work.

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

Agree - a broader concept of what is material is required.

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

No comment

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

No comment

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

No comment

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?***

Agree on the need for guidance, but no further comment

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

No comment

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

Yes, agree.

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

Understanding 'in the public interest' is a difficult concept for aspiring accountants during the IPD, and continues to be an issue of uncertainty throughout a professional accountant's career.

***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.***

No comment

***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.13 Meaning of public interest in the global context
3. B.7 Communication with those charged with governance
4. B.10 Breach of the Code
5. B.4 Collective investment vehicles
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.***

No comment in particular

***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.***

No comment in particular

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.***

No comment in particular

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.***

No comment in particular

8. (untitled)

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

Yes