

International Ethics Standards Board for Accountants (IESBA)  
Attn. Mr. Ken Siong

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Submitted via the IESBA website

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Subject: IESBA Request for Input: Professional Skepticism

Date	Re	Our ref	Attachment	Direct dial nr
15 August 2018	IESBA Professional Skepticism	JTD	-	+31 20 3010281

Dear Mr. Siong,

The NBA welcomes the opportunity to be able to respond to the Consultation Paper Professional Skepticism – meeting public expectations.

As a member of Accountancy Europe (AE), we align with the comments AE provided you. Nevertheless we want to make you aware of the following.

In May 2016, the NBA has introduced a mandatory oath for all her members. The text of the oath is:

*'I am aware that as a professional accountant I am bound to act in the public interest.*

*I will exercise my profession with an attitude of professional skepticism. When exercising my profession as a professional accountant I am guided by fundamental principles of integrity, objectivity, professional competence and due care and confidentiality.*

*I will comply with the laws and regulations applicable to my profession. My professionalism implies that I will not execute any acts of which I know or ought to know that these could bring the accountancy profession into disrepute.*

*So help me God/I promise/I declare.'*

In the illustration to the bylaw that implemented the oath it was explained that professional skepticism should not be read in the way it is defined in the ISA's. It is meant in a more generic manner.

The NBA has chosen this text based on a consultation from our members and others. One of the take a ways from this consultation was that our members and others who are less familiar with the definition of the ISAs (and the European Committee) find it difficult to understand that professional accountants (PAs) should not be professional sceptic in a more generic way.

We therefore suggest that as part of adding application material to the code as supported by AE or as other explanatory material it should be explained that the concept of professional skepticism in a generic manner applies to all PAs, but that given the long standing definition in the ISAs, IESBA has chosen to implement this concept in a different way.

Royal Netherlands  
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For further information on this letter, please contact Jan Thijs Drupsteen via e-mail at [j.th.drupsteen@nba.nl](mailto:j.th.drupsteen@nba.nl).

Yours sincerely,  
NBA, the Netherlands Institute of Chartered Accountants,

*Signed by*

Anton Dieleman  
Chair of the Dutch Ethics and Assurance  
Standards Board

