

Exposure Draft (IESBA)

Sr no.	Question	Views
1.	Do you support the proposals in Section 100 that explain the role and values of professional accountants as well as the relationship between compliance with the Code and professional accountants acting in the public interest? Are there other relevant matters that should be highlighted in these paragraphs?	Yes, We support the same the section highlights the mannerisms that a professional Accountant should follow at every sphere.
2.	Do you support the inclusion of the concept of determination to act appropriately in difficult situations and its position in Subsection 111?	We broadly support the same.
3.	Do you support the proposal to require a professional accountant to behave in a manner that is consistent with the profession's responsibility to act in the public interest in paragraphs 110.1 A1 (e) and R115.1?	We agree with the same.
4.	Notwithstanding that the IESBA has a separate Working Group that is exploring the implications of developments in technology, are there any additional matters relating to the impact of technology beyond the proposals in paragraphs 110.1 A1(b)(iii), 113.1 A2 and 120.12 A2 that you consider should be addressed specifically as part of the Role and Mindset project?	_____
5.	Do you agree with the concept of an inquiring mind as set out in the proposals in Section 120?	We support the proposal broadly.
6.	Do you support the approach to addressing bias? If so, do you agree with the list of examples of bias set out in paragraph 120.12 A2? Should any examples be omitted or new ones added?	_____
7.	Are there any other aspects about organizational culture in addition to the role of leadership that you consider should be addressed in the proposals?	_____