

## 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**

KiranKumar

**Last Name**

K

**Job Title/Role**

Senior Lead

**Email Address**

k.komaravolu@shell.com

**Organization Name (if applicable)**

Shell

**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:**

**OR if international, please indicate by ticking the box:**

International

## 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?**

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

***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?***

***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?***

The adherence or lack of it is posing questions on integrity of the PA when it comes to new release/initiatives taken up by the standing governments in a country. For example demonetization in India which was a drastic economic trans-formative measure caught some black sheep (PAs in Practice) and in turn asking for a tighter regulation or a new body to monitor (overriding the self disciplinary mechanism by professional bodies) which is unfortunate. There is a need to mention these aspects in ethics and compliance and do's/dont's by PAs.

***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.13 Meaning of public interest in the global context
3. B.5 Tax planning and related services
4. B.7 Communication with those charged with governance
5. B.10 Breach of the Code
6. B.6 Materiality

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.***

this is the time to start working towards digital future. please consider specific aspects related to fraud in the digital era and the awareness and responsibilities of PA's under the code if possible.

8. (untitled)

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

Yes