Response ID:143 Data

2. (untitled)

Please indicate if you are responding as an individual or on behalf of your organization?

Responding as an individual.

Please complete:

(ii) Approximate years of professional experience:

More than 20 years

Please provide the following information and other contact information:

Your organization's name, if any (if you are responding on behalf of an organization[2])

Control Solutions K.K.

Your name and job title / role:

Representative Director

Your email address:

msasano@controlsolutions.co.jp

Your jurisdiction/country:

Japan

Please provide the following information and other contact information:

Your organization's name, if any (if you are responding on behalf of an organization[2])

Your name and job title / role:

Your email address:

Your jurisdiction/country:

Please indicate the geographical profile which best represents your situation, i.e., from which geographical perspective are you providing your responses?

Please indicate the stakeholder group to which you belong, i.e., from which perspective are you providing your responses?

Professional accountancy organizations (PAOs) (Please indicate whether your members are PAPPs and/or PAIBs): PAIBs
Professional accountants in business (PAIBs)

3. (untitled)

Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)? (Please choose the most representative answer)

If you have answered (a), (b) or (c), was the local Code translated? If yes, please indicate the language in which the local Code was translated.

4. (untitled)

For JSS, PAOs, Regulators or Oversight Bodies, and Accounting Firms only

What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of how to use the local Code or provisions? (Select all that apply and provide links)

For individual PAPPs and PAIBs only

What guidance or educational materials have you received or accessed with respect to how to use the local Code or provisions? (Select all that apply)

Education/training programs (e.g., webinars, CPD programs)

5. (untitled)

For JSS, PAOs, Regulators or Oversight Bodies, and Accounting Firms only

Does your organization offer guidance to individual professional accountants, accounting

firms, or other users on the application of the local Code or provisions if they seek such assistance? (Select all that apply)

For individual PAPPs and PAIBs

Do you have access to guidance on the application of the local Code or provisions in your jurisdiction if you seek such assistance? (Select all that apply)

None

6. (untitled)

For JSS, PAOs, Regulators or Oversight Bodies or Accounting Firms

Which inquiries or questions relating to the structure and drafting of the local Code or provisions has your organization commonly received? (Please provide details, including from which stakeholder groups the inquiries or questions arose)

For individual PAPPs and PAIBs

Which specific structure or drafting matters pertaining to the local Code or provisions have you inquired or raised questions about? (Please provide details)

never inquired

7. (untitled)

Is the building-blocks approach of the IESBA Code simple and clear, and does it help in navigating the Code?

Yes

Comments:

Is the "Guide to the IESBA Code" helpful in explaining how the Code is structured and should be applied?

Yes

Comments:

8. (untitled)

Is it clear within each Section that a professional accountant (or firm as appropriate) has the

responsibility to comply with the fundamental principles and apply the conceptual framework?

Yes
Comments:

Does the IESBA Code's approach to delineating requirements ("R" paragraphs) from application material ("A" paragraphs) make it clear what a professional accountant's or firm's obligations are?

Yes
Comments:

Is it sufficiently clear that the Code is scalable and proportionate?

Somewhat (Please explain your response)
Comments: It is difficult to make a judgment because the extent to which it should be complied with depends on each individual's discretion.

If your organization has responsibility to enforce compliance with the provisions of the Restructured Code, has the delineation of requirements and application material helped with enforceability?

No (Please explain your response)
Comments: Because the organization to which I belong is not required to comply with the IESBA rules.

9. (untitled)

Is the language used in the Code clear, readable and understandable?

No (Please explain your response and provide examples with reference to specific provisions in the Code which you consider are not clearly drafted)
Comments: Because the ethics rules are a direct translation of the IESBA Code of Ethics, the wording is rigid and the intended meaning is difficult to understand.

Is the language used in the Code easy to translate?

No (Please explain your response and provide examples with reference to specific provisions in the Code which you consider are not easy to translate)
Comments: The original English text is not written in plain and concise language, making its intent difficult to understand. We would like the standards to be developed using clear and concise language.

10. (untitled)

Is an individual PAPP's responsibility in relation to independence clear?

Comments:

Is a firm's responsibility in relation to independence clear?

Comments:

Is a network firm's responsibility in relation to independence clear, and is that responsibility clearly distinguished from a firm's responsibility?

Comments:

11. (untitled)

Other Comments

Are there any other comments relating to the structure and drafting of the IESBA Code that the IESBA should consider as part of this PIR?

None