Response ID:33 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:

5–10 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])

National Applied research institute

Your name and job title / role:

David Mensah
Job Title / Role: Doctoral Candidate in Business Administration (Finance), Aspiring Accountant & Global Volunteer

Your email address:

david.mensa@Ntari.org

Your jurisdiction/country:

Ghana

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?

Other users or beneficiaries of the Code (Please specify) (e.g., investors or other users of financial statements, those charged with governance, academics): Doctoral Candidate in Business Administration (Finance), Aspiring Accountant, Academic Researcher, and Global Volunteer

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)

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)

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)

7. (untitled)

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

Somewhat (Please explain your response)
Comments: The building-blocks approach provides a logical framework that makes the Code easier to navigate by breaking complex ethical requirements into structured components. However, for aspiring accountants and academics, some sections can still feel dense and technical. While the layering of principles, requirements, and application material is conceptually clear, the language could be simplified further to ensure accessibility for students, early-career professionals, and global volunteers who are engaging with the Code for the first time.

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

Yes
Comments: The Guide is helpful in outlining the structure of the Code and provides a roadmap for understanding how principles, requirements, and application material fit together. However, for aspiring accountants and academics, some explanations remain technical and could benefit from more practical examples or simplified language. This would make the Guide more accessible to students, early-career professionals, and global volunteers who are engaging with the Code for the first time.

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?

Somewhat (Please explain your response)

Comments: The responsibility to comply with the fundamental principles and apply the conceptual framework is stated in each Section, but the clarity varies. For experienced accountants, the linkage is evident, yet for aspiring accountants, academics, and early-career professionals, the language can feel technical and less direct. Greater emphasis on plain-language reminders and practical examples within each Section would make the responsibility clearer and more accessible across diverse stakeholder groups.

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?

Somewhat (Please explain your response)

Comments: The distinction between "R" and "A" paragraphs is conceptually helpful, as it signals which parts are binding requirements and which provide guidance. However, for aspiring accountants, academics, and early-career professionals, the formatting alone may not always make the obligations fully clear. In some sections, the application material feels too close in tone to the requirements, which can blur the line between mandatory compliance and explanatory context. More consistent use of plain-language cues and practical examples would strengthen clarity and ensure that all users — from students to experienced practitioners — understand their obligations without ambiguity.

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

Yes

Comments: The Code emphasizes scalability and proportionality, which is important for diverse jurisdictions and varying sizes of firms. However, for aspiring accountants, academics, and smaller organizations, the practical application of scalability is not always obvious. While the principles are sound, clearer guidance and more illustrative examples would help demonstrate how proportionality works in practice — especially for those outside large firms or regulatory bodies. This would ensure that the Code is accessible and applicable across all levels of the profession.

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?

Yes

Comments: As a doctoral candidate in finance and an aspiring accountant, I do not represent an organization with responsibility to enforce compliance. My perspective is academic and preparatory, engaging with the Code as a future professional and researcher. From this standpoint, the delineation of requirements ("R" paragraphs) and application material ("A" paragraphs) is conceptually helpful, but my role is as a user and beneficiary rather than an enforcer.

9. (untitled)

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

Somewhat (Please explain your response and provide examples with reference to specific provisions in the Code which you consider may not be clearly drafted)

Comments: The Code is generally well-structured and uses formal language appropriate for professional accountants. However, certain provisions can feel overly technical and less accessible for aspiring accountants, academics, and early-career professionals. For example, sections dealing with non-compliance with laws and regulations (NOCLAR) and independence requirements for audit engagements are drafted in highly technical terms that may be difficult for non-specialists to interpret. While the precision is necessary for enforceability, greater use of plain-language explanations and illustrative examples would improve readability and ensure broader understanding across diverse stakeholder groups.

Is the language used in the Code easy to translate?

Yes

Comments: The Code's formal structure and consistent use of "R" and "A" paragraphs support translation, but certain technical provisions may be challenging to render clearly across languages. For example, sections on non-compliance with laws and regulations (NOCLAR) and independence requirements for audit engagements use highly specialized terminology that may not have direct equivalents in other languages. While precision is necessary, greater use of plain-language explanations and illustrative examples would make translation easier and ensure consistent understanding across jurisdictions.

10. (untitled)

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

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

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

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?

The restructured Code is a significant step forward in clarity and accessibility, but further refinements could enhance its usability for a broader audience. In particular:

Plain-language integration: While precision is essential, simplifying technical terms and adding explanatory notes would make the Code more accessible to aspiring accountants, academics, and smaller firms.

Practical illustrations: More real-world examples and case studies would help demonstrate how principles apply in diverse contexts, especially across jurisdictions with varying levels of professional infrastructure.

Global scalability: The Code should continue to emphasize proportionality, but clearer guidance for smaller entities and developing economies would strengthen its global relevance.

Translation support: Certain technical provisions (e.g., NOCLAR, independence requirements) are difficult to translate consistently. Supplementary guidance could ensure uniform understanding across languages.

Overall, the structure is strong, but enhancing readability and practical application would ensure the Code remains a living resource for both current professionals and those preparing to enter the profession.