29 July 2026

International Ethics Standards Board for Accountants

By electronic submission

Subject: ECE comments on the Post-Implementation Review of the Structure of the IESBA Code

Dear Members of the IESBA,

The Institut des diplômés d'expertise comptable en entreprise (ECE) welcomes the opportunity to contribute to the Post-Implementation Review of the structure of the IESBA Code.

ECE is a French professional association representing holders of the Diplôme d'Expertise Comptable working principally in business, the public sector and other organizations. For the purposes of this submission, ECE falls within the **"Other Professional Organizations"** exposure group. Our comments are provided primarily from the perspective of professional accountants in business.

ECE has adopted its own code of ethics, inspired by the fundamental principles of the IESBA Code, to which its members commit as part of their membership. ECE has also designated an ethics adviser to support awareness and reflection on ethical matters. However, ECE is not a statutory professional body and does not operate a formal disciplinary or enforcement regime comparable to that applicable to members of a regulated professional accountancy organization.

ECE considers that the 2018 restructuring improved the Code. In particular, the building-blocks approach, the clearer distinction between requirements and application material, and the greater prominence given to the fundamental principles and conceptual framework have made the Code more coherent.

In our view, the Code is fundamentally sound. The remaining issues relate primarily to accessibility, navigation and practical implementation, rather than to a demonstrated deficiency in its principles or structure.

Building-blocks approach and navigation
Questions 19 and 20

The building-blocks approach is logically sound and avoids unnecessary repetition. However, it is not always intuitive for occasional users.
A professional accountant in business consulting Part 2 in relation to a practical issue may not immediately identify all relevant provisions contained in Part 1.

The Guide to the Code is useful, but its practical value could be improved through:

- clearer digital signposting;
- role-based pathways;
- visual maps;
- consolidated links between Parts 1 and 2;
- examples showing how a PAIB should move from a practical issue to the relevant provisions.

These improvements would make the Code easier to use without changing its underlying structure.

Fundamental principles and conceptual framework
Question 21

The responsibility to comply with the fundamental principles and apply the conceptual framework is clear.

ECE encourages the IESBA to continue emphasizing that applying the conceptual framework is an ongoing exercise requiring professional judgment as facts, circumstances, pressures and threats evolve.

Requirements and application material
Question 22

The distinction between “R” and “A” paragraphs is one of the clearest benefits of the restructuring.

However, extensive application material may sometimes be perceived by users as quasi-mandatory. The IESBA should therefore maintain a disciplined distinction between:

- mandatory requirements;
- application material necessary to understand those requirements; and
- broader educational or illustrative material that may be better provided outside the Code.

Non-authoritative material can be valuable, but its purpose and status should remain clear. It should not become an indirect extension of the Code or create quasi-mandatory expectations without appropriate due process.

Scalability and proportionality
Question 23

The fundamental principles and conceptual framework are inherently scalable because they require professional judgment based on the facts and circumstances.

However, the length and technical complexity of the Code can make this scalability less visible, particularly for PAIBs and smaller organizations.
Scalability would be better demonstrated through concise practical examples involving organizations of different sizes and levels of complexity, rather than through additional detailed provisions.

Clarity, readability and translation
Questions 25 and 26

The language of the Code is clearer and more consistent than before the restructuring. Nevertheless, readability can still be affected by:

- extensive cross-referencing;
- the need to combine provisions from several Parts or Sections;
- defined terminology;
- extensive application material;
- technically precise language that may not be intuitive for occasional users.

ECE encourages the IESBA to assess readability from the perspective of PAIBs and other users who do not consult the Code regularly.

Consistent terminology supports translation, but some concepts remain difficult to translate without losing nuance. Examples include:

- “reasonable and informed third party”;
- “professional judgment”;
- “acceptable level”;
- the distinction between “may” and “might”;
- terminology relating to threats and safeguards.

Translations should involve professional translators, local ethics specialists and representative end users. Multilingual glossaries explaining key concepts could also support more consistent understanding.

Additional observations
Question 27

ECE considers that the priority should now be to consolidate the benefits of the restructuring rather than repeatedly expand or reorganize the Code.

Improved awareness, accessibility or practical application should not, in themselves, be treated as evidence of a standard-setting gap.

Before amending the Code, the IESBA should determine whether an identified issue relates to:

- standard setting;
- navigation;
- education;
- translation; or
- implementation.

For PAIBs, practical accessibility could be improved through:

- a digital pathway linking Parts 1 and 2;
- concise decision trees;

- short case studies addressing pressure, conflicts of interest, reporting, technology and organizational culture;
- clearer links to governance and escalation mechanisms.

Such support should explain the existing Code rather than create additional obligations.

The intended scope and audience of the Code should also remain clear in any supporting material developed to improve accessibility.

The French experience illustrates the distinction between adherence to ethical principles and enforceability. For ECE members, the IESBA Code provides an important international source of reference and inspiration. However, where an association does not have statutory disciplinary powers, ethical adherence relies primarily on professional commitment, awareness, education and peer dialogue.

This reinforces the importance of maintaining a clear distinction between professional accountants who are subject to formal professional oversight and other accounting-qualified professionals or executives who may refer voluntarily to the Code or to frameworks inspired by it. Supporting material addressed to a broader finance or executive audience should not present voluntary functional expectations as equivalent to the professional ethical obligations, oversight and accountability applicable to professional accountants.

Overall, ECE encourages the IESBA to focus on practical usability for PAIBs while preserving the stability and principles-based character of the Code.

We trust that these comments will be helpful to the IESBA in completing its Post-Implementation Review.

Yours sincerely,

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