

The Knowledge That Could Not Be Recalled

Karna concealed one fact from his guru. At the most critical moment of his life, his knowledge failed him. The lesson for every professional who hides what should be disclosed is not merely ethical, it is structural.

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Author's Note: The Mahabharata episode discussed in this article is used as an illustrative parallel to illuminate professional concepts in auditing and governance. The interpretations of the episode and the professional parallels drawn are the author's own and should not be read as a definitive or authoritative account of the text.

The Story

Karna wanted to learn the Brahmastra, the most powerful weapon in the known world, from Parshuram, the greatest teacher of the warrior arts. There was one problem. Parshuram taught only Brahmins. Karna, the son of a charioteer, or so the world believed, was not a Brahmin.

So Karna concealed his identity. He presented himself as a Brahmin student. Parshuram accepted him. The teaching began. Over years of disciplined study, Karna became among the most accomplished students Parshuram had ever taught.

Then one afternoon, as Parshuram rested with his head in Karna's lap, a bee bored into Karna's thigh. The pain was intense. A Brahmin student would have cried out immediately. Karna, a warrior by nature, bore it in silence, unwilling to disturb his guru's rest.

When Parshuram woke and saw the wound, the blood, the silence, he understood immediately that no Brahmin could have borne this pain without sound. Karna had concealed his identity. The knowledge he had obtained was built on a foundation of deception.

"Parshuram's curse was specific and devastating: the knowledge of the Brahmastra would leave Karna at the moment he needed it most. Not always, only then. Only when the stakes were highest."

At the battle of Kurukshetra, facing Arjuna, with his chariot wheel stuck in the mud, Karna struggled to recall the invocation. It would not come. The knowledge was present. The access was gone. The curse had been precise.

"These are the Kurukshetra moments of audit quality. And concealment, however carefully managed in the ordinary periods, creates the condition for failure at precisely these points."

The Professional Parallel

Every professional relationship depends on disclosure as its foundation. Not merely the disclosure that regulations require, but the disclosure that the relationship's integrity demands.

When Knowledge Meets a Compromised Foundation

The auditor who fails to disclose a financial interest that technically falls below the threshold, but that the reasonable observer would consider material to independence, has concealed something from a relationship that requires complete transparency. The quality reviewer who does not disclose their long-standing personal relationship with the engagement partner before conducting a cold file review has obtained access through incomplete disclosure. The audit committee member who does not disclose the commercial relationship between their family business and the entity under review has accepted a position that their undisclosed interest disqualifies them from holding.

In each case, the professional knowledge, the technical competence, the regulatory expertise, the governance experience, is genuine. The foundation on which it is exercised is not.

Karna's curse has a professional equivalent: knowledge obtained through or exercised within a compromised relationship becomes unreliable precisely at the moment of greatest consequence.

The auditor whose independence is structurally intact but behaviourally compromised, by the undisclosed relationship, the concealed interest, the incomplete declaration, does not fail in routine judgements. They fail in the significant ones. The going concern assessment where management's narrative is compelling and the independent evidence is ambiguous. The revenue recognition judgement where the accounting is technically compliant but the economic substance is questionable. The related party transaction where the arm's length evidence is thin.

What NFRA's Enforcement Record Reveals

NFRA's orders document repeated instances of independence failures that were not dramatic, no deliberate falsification, no explicit agreement to overlook. They were structural: undisclosed relationships, inadequately declared interests, long-standing connections that were not identified as threats because the professional had normalised their presence over time.

The Undisclosed Interest

The professional who owns shares in the auditee company through a family entity and does not disclose this. The independence declaration is technically complete. The relationship is present. Familiarity has normalised it.

The Undisclosed Connection

The partner whose spouse holds a directorship in a group company and whose independence declaration does not capture the connection. Each year the declaration is completed. Each year the connection is normalised. By the time of the significant judgement, it no longer registers as something to declare.

The Inadequate Threat Assessment

The firm that has provided non-audit services to the same client for years whose documentation of the threat assessment reflects the conclusion they were seeking rather than the analysis the standard requires. The assessment exists. The substance does not.

In each case, the concealment is not typically the result of a conscious decision to deceive. It is the result of a gradual accommodation, the same gradual accommodation that Karna made when he decided that his identity was separable from his competence, that what he concealed did not affect what he could deliver.

Parshuram's lesson is that it does. Not always. At the moment it matters most.

The Declaration Is Not a Formality

Independence declarations, conflict of interest disclosures, and related party confirmations are not administrative exercises. They are the professional's representation that the relationship within which their knowledge will be exercised meets the requirements that the relationship demands.

The Foundation That Determines Everything

A declaration that is technically complete but substantively incomplete, that discloses what is required by the checklist without disclosing what the standard of complete transparency demands, is Karna's representation to Parshuram. The words may be accurate. The substance is not.

The professional who treats disclosure as a compliance exercise rather than a genuine representation has built their professional engagement on the same foundation that Karna built his learning. The knowledge is real. The foundation is not. And at the moment of greatest consequence, the significant judgement, the difficult assessment, the pushback that requires genuine independence, the foundation is what determines whether the knowledge can be fully exercised.

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Three Questions That Disclosure Requires

Before any independence declaration, conflict of interest disclosure, or related party confirmation is finalised, three questions should be asked, not of the checklist, but of the professional's honest self-assessment.

Is there anything about this relationship that a reasonable observer, knowing what I know, would consider relevant to independence or objectivity, whether or not it appears on the required disclosure list?

Has my familiarity with this client, this engagement partner, or this relationship led me to normalise anything that I would flag as a concern if I were seeing it for the first time?

If this disclosure were examined by an inspector reconstructing this engagement, would they find that my declaration reflects the complete picture, or only the required one?

Karna could not have answered these questions honestly and still made the choice he made. That is the point. The questions are not designed to be comfortable. They are designed to surface what concealment has normalised.

*The professional who does not ask them is building on Karna's foundation.
Competent. Accomplished. Vulnerable at the moment it matters most.*
