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**International
Accounting Standards
Board**

This observer note is provided as a convenience to observers at IFRIC meetings, to assist them in following the IFRIC's discussion. Views expressed in this document are identified by the staff as a basis for the discussion at the IFRIC meeting. This document does not represent an official position of the IFRIC. Decisions of the IFRIC are determined only after extensive deliberation and due process. IFRIC positions are set out in Interpretations.

Note: The observer note is based on the staff paper prepared for the IFRIC. Paragraph numbers correspond to paragraph numbers used in the IFRIC paper. However, because the observer note is less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

IFRIC meeting: May 2008, London
PROJECT: ED Proposed Amendments to IFRS 2 *Share-Based Payment* and IFRIC 11 *IFRS 2 Group Treasury Share Transactions – Group Cash-Settled Share-Based Payment Transactions Respondents to the invitation to comment (Agenda Paper 4A)*

1 This document contains the following:

Table 1 contains a full list of the respondents to the invitation to comment

Table 2 categorises the respondents by type and geography

TABLE 1: LIST OF RESPONDENTS

CL#	Respondents
1	PKF (UK) LLP
2	Malaysian Accounting Standards Board (MASB)
3	Grant Thornton
4	CPA Australia
5	German Accounting Standards Committee (DRSC)
6	Institute of Chartered Accountants in Australia (ICAA)
7	CINIF
8	Dutch Accounting Standards Board (DASB)
9	Bank of Russia Russia
10	Institut der Wirtschaftsprüfer (IDW)
11	Financial Executives Institute (FEIC)
12	Accounting Standards Board (ASB)
13	Canadian Accounting Standards Board
14	Ernst & Young
15	Institute of Chartered Accountants in Ireland (ICAI)
16	Institute of Chartered Accountants of Pakistan (ICAP)
17	FirstRand Banking Group
18	Institute of Chartered Accountants in England & Wales (ICAEW)
19	FAR SRS
20	Norsk RegnskapsStiftelse - Norwegian Accounting Standards Board
21	International Organization of Securities Commissions (IOSCO)
22	Korea Accounting Standards Board (KASB) (International Financial Reporting Standards Review Committee) (IFRSRC)
23	South African Institute of Chartered Accountants (SAICA)
24	Mazars
25	BDO
26	Deloitte Touche Tohmatsu
27	PricewaterhouseCoopers
28	Association of Chartered Certified Accountants (ACCA)
29	Polish Accounting Standards Committee
30	National Accounting Standards Board of Russia (NASB)
31	UBS
32	The Body of Experts and Licensed Accountants of Romania
33	Institute of Chartered Accountants of Scotland (ICAS)
34	The Chartered Institute of Management Accountants (CIMA)
35	Conseil National de la Comptabilité (CNC)
36	BHP Billiton
37	KPMG
38	Accounting Research and Development Foundation
39	Accounting Standards Council of Singapore
40	ACTEO, MEDEF and AFEP
41	Australian Accounting Standards Board
42	London Society of Chartered Accountants (LSCA)
43	Swedish Financial Reporting Board
44	European Financial Reporting Advisory Group (EFRAG)

TABLE 2 – RESPONDENTS BY GEOGRAPY

Respondent type: Industry	Africa	Asia-Pacific	Europe	North America	International	Total
Professional Body	-	3	10	1	1	15
Accounting Firm	-	-	1	-	7	8
Preparer (Bank)	1	-	1	-	1	3
Preparer (Company)	-	1	-	-	-	1
Preparer (Representative Body)	-	-	1	1	-	2
Regulator	-	-	-	-	1	1
Standard Setter	1	5	7	1	-	14
Total	2	9	20	3	10	44