

# IASB Projects - Comment Letters

## Proposed Amendments to IAS 27: Consolidated and Separate Financial Statements

24th Nov 2005

Latest Board discussion: October 2005

The comments solicited on the Proposed Amendments to [IAS 27: Consolidated and Separate Financial Statements](#) are listed below.

For more information, [click here](#) for the project summary on this topic.

[CL1](#): Israel Accounting Standards Board Israel (Israel)

[CL2](#): Christoph Fröhlich Vienna University of Economics & Business Administration (Austria)

[CL3](#): Karl Hoffmann (Germany)

[CL4](#): Consiglio Nazionale dei Dottori Commercialisti and Consiglio Nazionale dei Ragionieri (Italy)

[CL5](#): Bundesverband deutscher Banken (Germany)

[CL6](#): Canadian Accounting Standards Board (Canada)

[CL7](#): CPA Australia (Australia)

[CL8](#): Barclays Bank (UK)

[CL9](#): Mazars (France)

[CL10](#): Conseil National de la Comptabilité (CNC) (France)

[CL11](#): Ramaiah Devaraj & Co. Chartered Accountants (India)

[CL12](#): Korea Accounting Association (Korea)

[CL13](#): Telstra (Australia)

[CL14](#): Association of British Insurers (ABI) UK

[CL15](#): Munich Re Group (Germany)

[CL16](#): Föreningen Auktoriserade Revisorer FAR (Sweden)

[CL17](#): London Society of Chartered Accountants (LSCA) (UK)

[CL18](#): France Telecom's, Telefónica's and Deutsche Telekom [Joint Response]

[CL19](#): German Accounting Standards Committee (DRSC) Germany

[CL20](#): Rishi Albert

[CL21](#): Dutch Accounting Standards Board (Netherlands)

[CL22](#): AXA Group (France)

[CL23](#): Irish Bankers Federation (IBF) (Ireland)

[CL24](#): Fletcher Building (New Zealand)

[CL25](#): F Hoffmann La Roche (Switzerland)

[CL26](#): ING Group (Netherlands)

[CL27](#): Société Générale (France)

[CL28](#): The International Accounting Standards Review Committee (IASRC) of the Korea Accounting Standards Board (KASB) (Korea)

[CL29](#): Institute of Chartered Accountants of Zimbabwe (ICAZ) (Zimbabwe)

[CL30](#): British Bankers' Association (BBA) (UK)

[CL31](#): BG Group PLC (UK)

[CL32](#): South African Institute of Chartered Accountants (SAICA) Accounting Practice Board (APB)

[CL33](#): Accounting Standards Board of Japan (ASBJ) (Japan)

[CL34](#): Anglo American Plc

[CL35](#): The Chartered Institute of Management Accountants (CIMA) (UK)

[CL36](#): The Standard Bank Group (South Africa)

[CL37](#): Royal Bank of Scotland (UK)

[CL38](#): KPMG (International)

[CL39](#): RWE Aktiengesellschaft (Germany)

[CL40](#): UK 100 Group (UK)

[CL41](#): Grant Thornton Chartered Accountants

[CL42](#): Zambia Institute Of Chartered Accountants (Zambia)

[CL43](#): Holcim Group Support (Switzerland)

[CL44](#): Institute of Chartered Accountants in England & Wales (ICAEW) UK

[CL45](#): Federation of Swiss Industrial Holding Companies (Switzerland)

[CL46:](#) Unilever (UK)

[CL47:](#) BNP Paribas France

[CL48:](#) Royal Dutch Shell plc

[CL49:](#) Financial Reporting Council (FRC) and the IFRS Issues Committee at the Institute of Professional Accountants of Russia (IFRS Committee) Russia

[CL50:](#) Syngenta International AG

[CL51:](#) PricewaterhouseCoopers (International)

[CL52:](#) Institut der Wirtschaftsprüfer (IDW) (Germany)

[CL53:](#) Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF) (France)

[CL54:](#) Treuhand-Kammer Switzerland

[CL55:](#) Nestlé Switzerland

[CL56:](#) The Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand (ICANZ) and the Accounting Standards Review Board (ASRB) (New Zealand)

[CL57:](#) Institute of Certified Public Accountants in Ireland (Ireland)

[CL58:](#) Japanese Institute of Certified Public Accountants (JICPA) (Japan)

[CL59:](#) Dansk Industri (Confederation of Danish Industries) (Denmark)

[CL60:](#) FirstRand Banking Group (South Africa)

[CL61:](#) Confederation of Swedish Enterprise (SEAG) (Sweden)

[CL62:](#) Ernst & Young (International)

[CL63:](#) Credit Mutuel (France)

[CL64:](#) HSBC Holdings (UK)

[CL65:](#) Bill Hicks (UK)

[CL66:](#) Hong Kong Institute of Certified Public Accountants (Hong Kong)

[CL67:](#) Astrazeneca Plc (UK)

[CL68:](#) London Investment Banking Association (LIBA) (UK)

[CL69:](#) UBS AG (Switzerland)

[CL70:](#) International Actuarial Association (IAA)

[CL71:](#) Organismo Italiano di Contabilità (OIC) Italy

[CL72:](#) Council on Corporate Disclosure and Governance (CCDG) (Singapore)

[CL73:](#) Swedish Financial Accounting Standards Council (Sweden)

[CL74:](#) GlaxoSmithKline (UK)

[CL75:](#) Institute of Chartered Accountants of Scotland (ICAS) (UK)

[CL76:](#) BaFin and Deutsche Bundesbank (Germany)

[CL77:](#) Australian Accounting Standards Board (Australia)

[CL78:](#) European Financial Reporting Advisory Group (EFRAG)

[CL79:](#) International Organization of Securities Commissions (IOSCO)

[CL80:](#) Cazenove Equities (UK)

[CL81:](#) New Zealand Treasury (New Zealand)

[CL82:](#) British American Tobacco

[CL83:](#) Flick Gocke Schaumburg GMBH (Germany)

[CL84:](#) BDO Stoy Hayward

[CL85:](#) Confederation of British Industry (CBI) (K)

[CL86:](#) Fédération des Experts Comptables Européens (FEE)

[CL87:](#) Association of Chartered Certified Accountants (ACCA) (K)

[CL88:](#) Royal & Sun Alliance (UK)

[CL89:](#) Accounting Standards Board (ASB) (UK)

[CL90:](#) Omron Corporation (Japan)

[CL91:](#) London School of Economics (UK)

[CL92:](#) UK Society of Investment Professionals (UKSIP) UK

[CL93:](#) Union of Industrial and Employer's Confederations of Europe (UNICE)

[CL94:](#) Group of 100 (Australia)