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**International  
Accounting Standards  
Board**

*This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.*

*These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.*

### **INFORMATION FOR OBSERVERS**

**Board Meeting: Wednesday 20 February 2008, London**

**Project: ED Annual improvements process–Comment analysis**

**Subject: Respondents to the invitation to comment  
(Agenda Paper 4C)**

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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**

<b>CL#</b>	<b>Respondents</b>	<b>Respondent type</b>	<b>Respondent industry</b>	<b>Country</b>
1	CPA Australia	Accountancy Body	Accounting	Australia
2	New South Wales Treasury	Preparer	Public Sector	Australia
3	Australian Council of Auditors-General	Public Sector	Not-for-profit	Australia
4	Otto Group	Preparer (Company)	Mail-order	Germany
5	Tasmania Department of Treasury and Finance	Public Sector	Not-for-profit	Australia
6	Securities Commission	Regulator	Securities	New Zealand
7	Holcim	Preparer (Company)	Unspecified	Switzerland
8	G100	Preparer (Representative Body)	Unspecified	Australia
9	Telstra	Preparer (Company)	Telecom	Australia
10	Institute der Wirtschaftsprufer	Accountancy Body	Accounting	Germany
11	German Accounting Standards Committee	Standard Setter	Accounting	Germany
12	Dutch Accounting Standards Board	Standard Setter	Accounting	Netherlands
13	Italian Standard Setters	Standard Setter	Accounting	Italy
14	Grant Thornton	Accounting Firm	Accounting	International
15	Korea Accounting Standards Board	Standard Setter	Accounting	Korea
16	National Accounting Standards Board of Russia	Standard Setter	Accounting	Russia
17	Roche	Preparer (Company)	Pharmaceuticals	Switzerland
18	Investment Management Association	Preparer (Representative Body)	Asset Management	United Kingdom
19	Conseil National de la Comptabilite	Standard Setter	Accounting	France
20	Norsk RegnskapsStiftelse	Standard Setter	Accounting	Norway
21	First Rand	Preparer (Bank)	Banking	South Africa
22	Real Property Association of Canada	Preparer (Representative Body)	Real Estate	Canada
23	Accounting Standards Board	Standard Setter	Accounting	United Kingdom
24	Mexican Accounting Standard Setting Body	Standard Setter	Accounting	Mexico
25	Cobham	Preparer (Company)	Unspecified	United Kingdom
26	TAKKTAG	Preparer (Company)	Mail order	Germany
27	Eskom	Preparer (Company)	Electric Utility	South Africa
28	Bank of Scotland Treasury	Preparer (Bank)	Banking	UK

<b>CL#</b>	<b>Respondents</b>	<b>Respondent type</b>	<b>Respondent industry</b>	<b>Country</b>
29	Canada Accounting Standards Board	Standard Setter	Accounting	Canada
30	Bundesverband Deutcher Banken	Preparer (Bank)	Banking	Germany
31	London Investment Banking Association	Preparer (Representative Body)	Banking	United Kingdom
32	South African Institute of Chartered Accountants	Standard Setter	Accounting	South Africa
33	British American Tobacco	Preparer (Company)	Tobacco	International
34	Royal Institute of Chartered Surveyors	Preparer (Company)	Surveying	United Kingdom
35	British Bankers Association	Preparer (Representative Body)	Banking	United Kingdom
36	CIMA	Accountancy Body	Accounting	United Kingdom
37	Nestle	Preparer (Company)	Consumer products	Switzerland
38	Danish Accounting Standards Committee	Standard Setter	Accounting	Denmark
39	Quoted Companies Alliance	Preparer (Representative Body)	Unspecified	United Kingdom
40	BDO	Accounting Firm	Accounting	International
41	PricewaterhouseCoopers	Accounting Firm	Accounting	International
42	Associazione Bancaria Italiana	Preparer (Representative Body)	Banking	Italy
43	RWE	Preparer (Company)	Electric Utility	Germany
44	Deloitte	Accounting Firm	Accounting	International
45	Association Francaise des Enterprises Privees	Preparer (Representative Body)	Unspecified	France
46	The Actuarial Profession	Professional Association	Actuarial	United Kingdom
47	KPMG	Accounting Firm	Accounting	International
48	Institute of Chartered Accountants in Scotland	Accountancy Body	Accounting	UK
49	Chartered Institute of Public Finance and Accountancy	Accountancy Body	Accounting	UK
50	Ernst & Young	Accounting Firm	Accounting	International
51	Shell International	Preparer (Company)	Oil & Gas	International
52	National Grid	Preparer (Company)	Electric Utility	United Kingdom
53	ACCA	Accountancy Body	Accounting	United Kingdom
54	Institute of Chartered Accountants in Ireland	Accountancy Body	Accounting	Ireland
55	International Federation of Accountants	Accountancy Body	Accounting	International
56	Malaysian Accounting Standards Board	Standard Setter	Accounting	Malaysia
57	Arcandor AG	Preparer (Company)	Mail order	Germany
58	ICAEW	Accountancy Body	Accounting	UK

<b>CL#</b>	<b>Respondents</b>	<b>Respondent type</b>	<b>Respondent industry</b>	<b>Country</b>
59	Mazars	Accounting Firm	Accounting	International
60	Japanese Institute of Certified Public Accountants	Accountancy Body	Accounting	Japan
61	Australian Accounting Standards Board	Standard Setter	Accounting	Australia
62	Accounting Standards Board of Japan	Standard Setter	Accounting	Japan
63	Institute for the Accountancy Profession in Sweden	Accountancy Body	Accounting	Sweden
64	Hong Kong Institute of Certified Public Accountants	Accountancy Body	Accounting	Hong Kong
65	London Society of Chartered Accountants	Accountancy Body	Accounting	United Kingdom
66	International Actuarial Association	Professional Association	Actuarial	International
67	Institute of Chartered Accountants of Pakistan	Accountancy Body	Accounting	Pakistan
68	Hannu Schadewitz	Academic	Accounting	Finland
69	European Federation of Accountants	Accountancy Body	Accounting	International
70	Business Europe 50	Preparer (Representative Body)	Unspecified	International
71	BP	Preparer (Company)	Oil & Gas	United Kingdom
72	New Zealand Institute of Chartered Accountants	Accountancy Body	Accounting	New Zealand
73	Institute of Certified Public Accountants of Kenya	Accountancy Body	Accounting	Kenya
74	Swedish Financial Reporting Board	Standard Setter	Accounting	Sweden
75	European Financial Reporting Advisory Group	Professional Association	Accounting	International

**TABLE 2: RESPONDENTS BY GEOGRAPHY**

<b>Respondent type: Industry</b>	<b>Africa</b>	<b>Asia-Pacific</b>	<b>Europe</b>	<b>North America</b>	<b>International</b>	<b>Total</b>
Academic			1			<b>1</b>
Accountancy Body	1	5	10		1	<b>17</b>
Accounting Firm			1		6	<b>7</b>
Preparer		1				<b>1</b>
Preparer (Bank)	1		2			<b>3</b>
Preparer (Company)	1	1	11		2	<b>15</b>
Preparer (Representative Body)		1	7	1		<b>9</b>
Professional Association			2		1	<b>3</b>
Public Sector		2				<b>2</b>
Regulator		1				<b>1</b>
Standard Setter	1	4	9	2		<b>16</b>
<b>Total</b>	<b>4</b>	<b>15</b>	<b>43</b>	<b>3</b>	<b>10</b>	<b>75</b>