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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: January 2009, London

Project: Annual Improvements 2009

Subject: Comment analysis – Respondents to the invitation to comment (Agenda Paper 6B)

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	Respondent type	Respondent industry	Country
1	Gareth Olivier	Other	Unspecified	South Africa
2	Israel Accounting Standards Board	Standard Setter	Accounting	Israel
3	Telstra	Preparer (General)	Telecom	Australia
4	Accounting Standards Board (ASB)	Standard Setter	Accounting	UK
5	The Special Task Force of the Financial Accounting Standards Committee (FASC) of Accounting Research and Development Foundation in Taiwan	Standard Setter	Accounting	Taiwan
6	Accounting Standards Council of Singapore	Standard Setter	Accounting	Singapore
7	Korea Accounting Standards Board (KASB)	Standard Setter	Accounting	Korea
8	Heads of Treasuries Accounting and Reporting Advisory Committee (HOTARAC)	Preparer (General)	Public Sector	Australia
9	Holcim Group Support	Preparer (General)	Oil & Gas/ Mining	Switzerland
10	Riaz Ahmad and Company	Accounting Firm	Accounting	Pakistan
11	F Hoffmann La Roche	Preparer (General)	Pharmaceuticals	Switzerland
12	Chartered Institute of Public Finance and Accountancy	Accountancy Body	Accounting	UK
13	Dutch Accounting Standards Board (DASB)	Standard Setter	Accounting	Netherlands
14	Malaysian Accounting Standards Board (MASB)	Standard Setter	Accounting	Malaysia
15	Canadian Accounting Standards Board (Staff)	Standard Setter	Accounting	Canada
16	Grant Thornton	Accounting Firm	Accounting	International
17	Japanese Institute of Certified Public Accountants (JICPA)	Accountancy Body	Accounting	Japan
18	Accounting Standards Board of Japan (ASBJ)	Standard Setter	Accounting	Japan
19	South African Institute of Chartered Accountants (SAICA) Accounting Practice Board (APB) of South Africa and the Accounting Practices Committee (APC) of SAICA	Standard Setter	Accounting	South Africa
20	FirstRand Banking Group	Preparer (FI)	Financial (Banking)	South Africa
21	Conseil National de la Comptabilité (CNC)	Standard Setter	Accounting	France
22	BHP Billiton	Preparer (General)	Oil & Gas/ Mining	Australia
23	Institut der Wirtschaftsprüfer (IDW)	Accountancy Body	Accounting	Germany
24	German Accounting Standards Committee (DRSC)	Standard Setter	Accounting	Germany

CL#	Respondents	Respondent type	Respondent industry	Country
25	Institute of Chartered Accountants of Pakistan (ICAP)	Accountancy Body	Accounting	Pakistan
26	Institute of Professional Accountants of Russia (IPAR)	Accountancy Body	Accounting	Russia
27	Institute of Chartered Accountants of Scotland (ICAS)	Accountancy Body	Accounting	Scotland
28	Real Property Association of Canada	Preparer (Representative Body)	Real Estate	Canada
29	KPMG	Accounting Firm	Accounting	International
30	Norsk Hydro ASA	Preparer (General)	Oil & Gas/ Mining	Norway
31	Zambia Institute of Chartered Accountants	Accountancy Body	Accounting	Zambia
32	The Association of International Accountants	Accountancy Body	Accounting	UK
33	The Chartered Institute of Management Accountants (CIMA)	Accountancy Body	Accounting	UK
34	BDO	Accounting Firm	Accounting	International
35	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale (ACTEO) and Mouvement des Entreprises de France (MEDEF) and Association Française des Entreprises Privées (AFEP)	Preparer (Representative Body)	Accounting	France
36	Turku School of Economics	Academic	Economics	Finland
37	Deloitte	Accounting Firm	Accounting	International
38	Association of Chartered Certified Accountants (ACCA)	Accountancy Body	Accounting	UK
39	Financial Executives International (FEI) (Canada)	Preparer (Representative Body)	Accounting	Canada
40	PricewaterhouseCoopers	Accounting Firm	Accounting	International
41	Nestlé	Preparer (General)	Consumer Products	Switzerland
42	Office of the Auditor General of Canada	Accounting Firm	Public Sector	Canada
43	The Consejo Mexicano para la Investigación y Desarrollo de Normas de Información Financiera (CINIF)	Standard Setter	Accounting	Mexico
44	Organismo Italiano di Contabilita	Standard Setter	Accounting	Italy
45	Hafslund ASA	Preparer (General)	Utilities	Norway
46	Institute of Chartered Accountants in England & Wales (ICAEW)	Accountancy Body	Accounting	UK
47	Föreningen Auktoriserade Revisorer FAR SRS	Accountancy Body	Accounting	Sweden
48	SwissHoldings	Preparer (Representative Body)	Unspecified	Switzerland
49	Institute of Chartered Accountants in Ireland (ICAI)	Accountancy Body	Accounting	Ireland
50	Swedish Financial Reporting Board	Standard Setter	Accounting	Sweden
51	Group of 100	Preparer (Representative Body)	Unspecified	Australia

CL#	Respondents	Respondent type	Respondent industry	Country
52	London Society of Chartered Accountants (LSCA)	Accountancy Body	Accounting	UK
53	Fédération des Experts Comptables Européens (FEE)	Accountancy Body	Accounting	International
54	Mazars	Accounting Firm	Accounting	International
55	Hong Kong Institute of Certified Public Accountants	Accountancy Body	Accounting	Hong Kong
56	Teitler Consulting	Preparer (General)	Accounting	Switzerland
57	International Organization of Securities Commissions (IOSCO)	Regulator	Regulator	International
58	Australian Accounting Standards Board	Standard Setter	Accounting	Australia
59	Ernst & Young	Accounting Firm	Accounting	International
60	European Financial Reporting Advisory Group	Standard Setter	Accounting	International

TABLE 2: RESPONDENT TYPE BY GEOGRAPHY

Respondent type	Africa	Asia-Pacific	Europe	North America	International	Total
Academic			1			1
Accountancy Body	1	3	12			16
Accounting Firm		1		1	7	9
Preparer (FI)	1					1
Preparer (General)		3	6			9
Preparer (Representative Body)		1	2	2		5
Regulator					1	1
Standard Setter	1	6	8	2		17
Other	1					1
Total	4	14	29	5	8	60