



Project **Annual Improvements Project – 2008–2010 cycle**

Topic **Demographic Information on Respondents**

## Heading 1

1. This Agenda Paper provides demographic information on the respondents to the exposure draft *Proposed Improvements to IFRSs* published in August 2009. Two tables are provided:

**Table 1** contains a full list of the respondents to the exposure draft.

**Table 2** categorises the respondents by type and geography.

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IFRIC.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IFRIC or the IASB. Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

Decisions made by the IFRIC are reported in *IFRIC Update*.

Interpretations are published only after the IFRIC and the Board have each completed their full due process, including appropriate public consultation and formal voting procedures. The approval of an Interpretation by the Board is reported in *IASB Update*.

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TABLE 1: LIST OF RESPONDENTS

CL#	Respondents	Respondent type	Respondent industry	Geography
1	AIISAA-The Ultimate KPO	Unspecified	Unspecified	India
2	Accounting Standards Board (ASB)	Standard Setter	Accounting	UK
3	Muhammad Ali	Unspecified	Unspecified	Unspecified
4	Institut der Wirtschaftsprüfer (IDW)	Accountancy Body	Accounting	Germany
5	Canadian Accounting Standards Board - Staff	Standard Setter	Accounting	Canada
6	German Accounting Standards Committee (DRSC)	Standard Setter	Accounting	Germany
7	Australian Accounting Standards Board	Standard Setter	Accounting	Australia
8	Japanese Institute of Certified Public Accountants (JICPA)	Accountancy Body	Accounting	Japan
9	Bundesverband Offentlicher Banken Deutschlands	Preparer	Banking	Germany
10	PetroChina Company Limited	Preparer	Oil/gas	China
11	Dutch Accounting Standards Board (DASB)	Standard Setter	Accounting	Netherlands
12	Bundesverband deutscher Banken	Preparer	Banking	Germany
13	BUSINESSEUROPE	Preparer	Various	Europe
14	Roche Group	Preparer	Pharmaceuticals	Switzerland
15	Danish Accounting Standards Committee	Standard Setter	Accounting	Denmark
16	Association of Chartered Certified Accountants (ACCA)	Accountancy Body	Accounting	UK
17	Association of British Insurers (ABI)	Preparer	Insurance	UK
18	UBS	Preparer	Banking	Switzerland
19	Group of 100	Preparer	Various	Australia
20	Accounting Standards Council of Singapore	Standard Setter	Accounting	Singapore
21	Ian Langfield-Smith FCPA	Unspecified	Other	Unspecified
22	Korea Accounting Standards Board (KASB)	Standard Setter	Accounting	Korea
23	Deloitte Touche Tohmatsu	Accounting Firm	Accounting	International
24	Institute of Chartered Accountants of Scotland (ICAS)	Accountancy Body	Accounting	UK
25	Dubai FSA	Regulator	Accounting	United Arab Emirates
26	Grant Thornton	Accounting Firm	Accounting	International

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CL#	Respondents	Respondent type	Respondent industry	Geography
27	Volkswagen AG	Preparer	Carmaker	Germany
28	Malaysian Accounting Standards Board (MASB)	Standard Setter	Accounting	Malaysia
29	South African Institute of Chartered Accountants (SAICA)	Standard Setter	Accounting	South Africa
30	Real Property Association of Canada	Preparer	Real Estate	Canada
31	Norsk RegnskapsStiftelse - Norwegian Accounting Standards Board	Standard Setter	Accounting	Norway
32	PricewaterhouseCoopers	Accounting Firm	Accounting	International
33	Institute of Chartered Accountants in England & Wales (ICAEW)	Accountancy Body	Accounting	UK
34	British Petroleum	Preparer	Oil/gas	UK
35	Organismo Italiano di Contabilita (OIC)	Standard Setter	Accounting	Italy
36	The Accounting Committee (AC) of Chartered Accountants Ireland	Accountancy Body	Accounting	UK
37	Committee of European Banking Supervisors (CEBS)	Banking supervisors	Banking	Europe
38	Brazilian Accounting Pronouncements Committee (CPC)	Standard Setter	Accounting	Brazil
39	HSBC Holdings	Preparer	Banking	UK
40	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	Various	France
41	AFME (the Association for Financial Markets in Europe)	Preparer	Various	UK
42	Nestlé	Preparer	Consumer Products	Switzerland
43	TransCanada	Preparer	Oil/gas	Canada
44	Telstra	Preparer	Telecommunications	Australia
45	Institute of Chartered Accountants of Pakistan (ICAP)	Accountancy Body	Accounting	Pakistan
46	Accounting Standards Board of Japan (ASBJ)	Standard Setter	Accounting	Japan
47	Ernst & Young	Accounting Firm	Accounting	International
48	ICAC	Standard Setter	Accounting	Spain
49	European Financial Reporting Advisory Group (EFRAG)	Standard Setter	Accounting	Europe
50	AIB Group	Preparer	Banking	Ireland
51	Mazars	Accounting Firm	Accounting	International
52	KPMG	Accounting Firm	Accounting	International
53	BDO	Accounting Firm	Accounting	International

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CL#	Respondents	Respondent type	Respondent industry	Geography
54	Australia and New Zealand Banking Group (ANZ)	Preparer	Banking	Australia
55	SwissHoldings	Preparer	Unspecified	Switzerland
56	The Swedish Financial Reporting Board	Standard Setter	Accounting	Sweden
57	Foreningen af Statsautoriserede Revisorer (FSR)	Standard Setter	Accounting	Denmark
58	Quoted Companies Alliance	Preparer	Various	UK
59	Financial Executives International Canada	Preparer	Various	Canada
60	Zambia Institute of Chartered Accountants	Accountancy Body	Accounting	Zambia
61	Fédération des Experts Comptables Européens (FEE)	Accountancy Body	Accounting	Europe
62	The Consejo Mexicano para la Investigación y Desarrollo de Normas de Información Financiera (CINIF)	Standard Setter	Accounting	Mexico
63	Credit Suisse	Preparer	Banking	Switzerland
64	Belgian Accounting Standards Board (BASB)	Standard Setter	Accounting	Belgium
65	Province of British Columbia	Preparer	Accounting	Canada
66	Hong Kong Institute of Certified Public Accountants	Accountancy Body	Accounting	Hong Kong
67	Föreningen Auktoriserade Revisorer FAR SRS	Accountancy Body	Accounting	Sweden
68	CPA Ireland	Accountancy Body	Accounting	Ireland
69	International Organization of Securities Commissions (IOSCO)	Regulator	Accounting	International
70	Conseil National de la Comptabilité (CNC)	Standard Setter	Accounting	France
71	China Telecom Corporation Limited	Preparer	Telecommunications	China
72	Zhongrui Yuehua Certified Public Accountants Co., Ltd.,	Accounting Firm	Accounting	China
73	BDO China	Accounting Firm	Accounting	China
74	China Petroleum & Chemical Corporation	Preparer	Oil/gas	China

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**TABLE 2: RESPONDENT TYPE BY GEOGRAPHY**

<b>Respondent type</b>	<b>Africa</b>	<b>Asia-Pacific</b>	<b>Europe</b>	<b>North America</b>	<b>South America</b>	<b>Other</b>	<b>International</b>	<b>Total</b>
Accountancy Body	1	3	8					<b>12</b>
Accounting Firm		2					7	<b>9</b>
Preparer		6	16	4				<b>26</b>
Regulator		1					1	<b>2</b>
Standard Setter	1	5	12	1	2			<b>21</b>
Unspecified		1	1			2		<b>4</b>
<b>Total</b>	<b>2</b>	<b>18</b>	<b>37</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>74</b>