
CL 1: Winningtons, Chartered Accountants (UK)
CL 2: Swiss Federal Institute of Intellectual Property (Switzerland)
CL 3: Chartered Institute of Taxation (UK)
CL 4: Chartered Institute of Public Finance and Accountancy (UK)
CL 5: Collis, Prof Jill, Kingston University (UK)
CL 6: Deloitte Touche Tohmatsu International
CL 7: Alecos Papadopoulos MSc, CIA (Greece)
CL 8: Walton, Prof Peter, The Open University Business School (UK)
CL 9: Chamberlain SJ, Henry (Vatican)
CL 10: H. W. Fisher & Company Chartered Accountants (UK)
CL 11: Canadian Accounting Standards Board (Canada)
CL 12: Föreningen Auktoriserade Revisorer FAR (Sweden)
CL 13: Treuhand-Kammer (Switzerland)
CL 14: Institute of Certified Public Accountants of Hong Kong (Hong Kong)
CL 15: Goudsmit, Eric (Belgium)
CL 16: Devi, Associate Professor Dr. S. Susela University of Malaya (Malaysia)
CL 17: BDO Stoy Hayward (Netherlands)
CL 18: Consiglio Nazionale dei Dottori Commercialisti and the Consiglio Nazionale dei Ragionieri (Italy)
CL 19: Norsk RegnskapsStifelse - Norwegian Accounting Standards Board (Norway)
CL 20: New South Wales Treasury (Australia)
CL 21: KPMG (Mozambique)
CL 22: Deloitte (Mozambique)
CL 23: Institute of Financial Accountants (UK)
CL 24: National Housing Federations (UK)
CL 25: Organismo Italiano di Contabilità – OIC (Italy)
CL 26: Van Brussel and Partners (Belgium)
CL 27: New Zealand Treasury (New Zealand)
CL 28: National Public Practice Committee of the Institute of Chartered Accountants of New Zealand (New Zealand)
CL 29: K Kühlborth, MD, Klein Pumpen GmbH (Germany)
CL 30: Raad voor de Jaarverslaggeving (Council for Annual Reporting) (Netherlands)
CL 31: Malta Institute of Accountants (MIA) (Malta)
CL 32: III WG of the European Committee of Central Balance Sheet Data Offices (ECCBSO)
CL 33: South African Institute of Chartered Accountants (SAICA) (South Africa)
CL 34: German Electricity Association (Verband der Elektrizitätswirtschaft - VDEW - e.V.)
CL 35: Colombian Superintendence of Securities’ Chairman Clemente del Valle Borraez (Columbia)
CL 36: International Federation of Accountants (IFAC)
CL 37: Financial Reporting Standards Board (FRSB) of the Institute of Chartered Accountants of New Zealand (New Zealand)
CL 38: Institute of Chartered Accountants in Australia (ICAA) (Australia)
CL 39: Malaysian Accounting Standards Board (MASB) (Malaysia)
CL 40: Australian Government's Department of Finance and Administration (Australia)
European Private Equity and Venture Capital Association (EVCA)
Nagendran, Sujatha
Institute of Certified Public Accountants of South Africa (South Africa)
Susat & Partner OGH (Germany)
Institute of Chartered Accountants of India India
Association of Chartered Certified Accountants (ACCA) (UK)
Association of Certified Accountants in Finland (Finland)
Walker, Robert, Chartered Accountant New Zealand (New Zealand)
Javeriana University in Cali, Colombia (Columbia)
Australasian Council of Auditors-General (ACAG) (Australia)
Institute of Chartered Accountants of Pakistan (ICAP) (Pakistan)
Institut der Wirtschaftsprüfer (IDW) (Germany)
Australian Accounting Standards Board (AASB)
Swedish Accounting Standards Board (Sweden)
Bundessteuerberaterkammer (Germany)
PricewaterhouseCoopers (International)
Southern Society Of Chartered Accountants (UK)
Small and Medium Enterprise Agency of the Ministry of Economy, Trade and Industry of Japan (Japan)
Bundesananstalt für Finanzdienstleistungsaufsicht BaFin (Germany)
Accounting Standards Board of Japan (ASBJ) (Japan)
Bundesverband der Deutschen Industrie e. V. & Deutscher Industrie und Handelskammertang (Germany)
Japanese Institute of Certified Public Accountants (JICPA) (Japan)
Chartered Institute of Management Accountants (UK)
United Nations Conference on Trade and Development (UNCTAD)
Swedish Association of Accounting Consultants (SRF) (Sweden)
London Society of Chartered Accountants (LSCA) (UK)
DATEV e.G (Germany)
Institute of Professional Accountants in Bulgaria (Bulgaria)
Accounting Federal Council & IBRACON - Brazilian Institute of CPAs (Brazil)
European Federation of Accountants and Auditors for SMEs (EFAA)
European Accounting Association
Leaseurope (Belgium)
National Organization for the Standards of Financial Accounting and Reporting (Russia)
AC CHRISTES & PARTNER GmbHWirtschaftsprüfungsgesellschaftSteuerberatungsgesellschaft (Germany)
Mouvement des Entreprises de France (MEDEF) (France)
EUROCHAMBRES - Association of European Chambers of Commerce and Industry
Institute of Chartered Accountants of Scotland (UK)
Institute of Chartered Accountants in Ireland (ICAI) (Ireland)
DGRV - German Co-operative and Raiffeisen Confederation (Germany)
UNIREC (Unione Nazionale Imprese di Recupero Crediti e Informazioni Commerciali) (Italy)
Financial Executives International (FEI)
CL 83: CFA Institute
CL 84: Certified General Accountants' Association of Canada (CGA) (Canada)
CL 85: Consejo Mexicano Para La Investigación Y Desarrollo De Normas De Información Financiera (Cinif) (Mexico)
CL 86: Federacion Argentina de Consejos Profesionales de Ciencias Economicas (FACPCE) (Argentina)
CL 87: German Accounting Standards Committee (DRSC) (Germany)
CL 88: Pitcher Partners (Australia)
CL 89: Association of Accounting Technicians (UK)
CL 90: David Cairns International Financial Reporting (UK)
CL 91: Spanish Accounting and Auditing Institute (Spain)
CL 92: Institute of Chartered Accountants in England & Wales (ICAEW) (UK)
CL 93: Zambia Institute of Chartered Accountants in Zambia (Zambia)
CL 94: Eastern Central and Southern African Federation of Accountants (ECASAFA)
CL 95: KPMG (International)
CL 96: Council on Corporate Disclosure and Governance (CCDG) (Singapore)
CL 97: Raggy, David Member, IASB Advisory Panel on Small and Medium-sized Entities
CL 98: Federation of Enterprises in Belgium
CL 99: Society of Accountants in Malawi
CL 100: Conseil National de la Comptabilité (CNC) (France)
CL 101: CPA Australia (Australia)
CL 102: Austrian Federal Economic Chamber (Austria)
CL 103: Accounting Standards Board (ASB) (UK)
CL 104: Moore Rowland International Europe
CL 105: Ordem Dos Revisores Oficiais De Contas (Portugal)
CL 106: European Association of Corporate Treasurers (EACT)
CL 107: Institute of Certified Public Accountants in Israel (ICPAI) (Israel)
CL 108: Bundesverband der Bilanzbuchhalter und Controller e.V (BVBC) (Germany)
CL 109: Davis, Annette (UK)
CL 110: European Commission
CL 111: Newton, Enrique Fowler (Argentina)
CL 112: American Institute of Certified Public Accountants (AICPA)
CL 113: European Financial Reporting Advisory Group (EFRAG)
CL 114: European Association of Co-operative Banks (EACB)
CL 115: Federation des Experts Comptables Europeens
CL 116: Foreningen af Statsautoriserede Revisorer (Denmark)
CL 117: Union of Industrial and Employer’s Confederations of Europe (UNICE)
CL 119: Australian Institute of Company Directors (AICD)
CL 118: Grant Thornton Chartered Accountants (UK)
CL 120: Europäischen Parlament

CL 121: Colegio de Contadores Publicos de Costa Rica