

# **APPENDIX 1**

## **SUBMISSIONS**

1. Pitcher Partners
2. Ms Barbara Mescher
3. Australian Accounting Standards Board
4. Mr Keith Alfredson
5. PKF Australia Limited
6. The Co-operative Federation of Western Australia Inc.
7. Professors Graeme Dean and Frank Clarke
8. The Institute of Chartered Accountants in Australia
9. Ernst & Young
10. Norco Co-operative Limited
11. CPA Australia
12. The Group of 100
13. Co-operative Federation of NSW Ltd
14. Australian Institute of Company Directors
15. Department of Accounting & Finance
16. Dairy Farmers
17. KPMG
18. Financial Reporting Council
19. National Institute of Accountants
- 19A. National Institute of Accountants
20. Financial Management Group
21. BHP Billiton Limited
22. Price Waterhouse Coopers

- 23. Investment & Financial Services
- 24. Longeergan Edwards & Associates
- 25. The Bega Co-operative Society Limited