

Table A1: List of considered public documents in the study

Date	#Number, Author / Type of document	Title of the document / of the section
2003, Feb	#1, IFRIC Update	Emission rights
2003, April	#2, IFRIC Update	Agenda items - Emission rights
2003, May	#3, IFRIC	IFRIC Draft Interpretation D1 Emission Rights
2003, 15 May	#4, IASB Press release	Proposed new accounting Interpretation – Greenhouse gas emissions
2003, October	#5, IFRIC Update	Emission rights
2004, Feb	#6, IFRIC Update	Emission rights
2004, March	#7, IFRIC Update	Emission rights
2004, sept	#8, IFRIC Update	D1 Emission rights
2004, oct	#9, IFRIC Update	D1 Emission rights
2004, Dec	#10, IASB Press release	IFRIC issues guidance on accounting for greenhouse gas emissions
2005, April	#11, IFRIC Update	Emission rights – consideration of an amendment to IAS 38
2005, May	#12, IFRIC Update	Emission rights – Consideration of possible approaches for revision of IAS 38
2005, 6 May	#13, EFRAG	Endorsement Letter from EFRAG to the European Commission
2005, June	#14, IFRIC Update	Emission rights – consideration of an amendment to IAS 38
2005, July	#15, IASB Press release	IASB withdraws IFRIC Interpretation on Emission Rights
2007	#16, PWC, IETA	Trouble-Entry Accounting – Revisited*; Uncertainty in accounting for the EU Emissions Trading Scheme and Certified Emission Reductions -
2007, 23 Feb	#17, FASB	Minutes of the February 21, 2007, Board Meeting: Emission Allowances
2007, May	#18, FASB	Minutes of the March 14, 2007 Board Meeting (Valuation of Commodity Inventory and Emission Allowances that are Acquired for Resale)
2007, 12 Dec	#19, IASB Meeting Summaries	IASB Meeting December 2007
2008, May	#20, IASB	ETS Cover note (Agenda paper 03), 20 May 2008
2008, May	#21, IASB Meeting Summaries	IASB Meeting 21 May 2008
2008, June	#22, IASB	IASB Work Plan - Projected timetable as at 30 June 2008
2008, 24 Oct	#23, FASB	Minutes of the October 21, 2008 Joint Board Meeting: Emissions Trading Schemes
2009, March	#24, IASB Meeting Summaries	IASB Meeting 19 March 2009
2009, 13 April	#25, FASB IASB	Minutes of the April 8, 2009, Board Meeting: Emissions trading schemes
2009, Nov	#26, IASB Meeting Summaries	IASB Meeting 17 Nov 2009
2009, Nov	#27, FASB IASB	Minutes of Emissions Trading Schemes Board Meeting of November 18
2010, March	#28, FASB IASB	FASB and IASB Commitment to Memorandum of Understanding Quarterly Progress Report 31 March 2010
2010, May	#29, Nikolaus Starbatty	Research Paper Emissions Trading Schemes, IASB Meeting - Agenda Paper 10A
2010, May	#30, IASB Meeting Summaries	IASB Meeting 20 May 2010
2010, June	#31, IASB	Emission Trading Schemes - Background and history
2010, Sept	#32, IASB Meeting Summaries	IASB / FASB Meeting of 15 September 2010
2010, Sept	#33, FASB IASB	IASB AP 10A/FASB AP 6A : Emissions Trading Schemes, Recognition of assets in a cap and trade scheme

2010, Sept	#34, FASB IASB	IASB AP 10B/FASB AP 6B: Existence and recognition of liabilities for the allocation in a cap and trade scheme
2010, Sept	#35, FASB IASB	IASB AP 10C/FASB AP 6C: Issues to be discussed at future board meetings
2010, Sept	#36, FASB IASB	Emissions Trading Schemes Cover Memo
2010, Sept	#37, FASB IASB	Minutes of Board Meeting: Emission Trading Schemes
2010, Oct	#38, FASB IASB	Minutes of Board Meeting: Emission Trading Schemes
2010, 19 Nov	#39, FASB IASB	Minutes of Board Meeting of 18 November 2010 : Emission Trading Schemes
2011, July	#40, IFRS	Agenda Consultation 2011, Request for Views
2012	#41, IASB	Feedback Statement : Agenda Consultation 2011
2012	#42, IFRS Foundation	Invitation to Comment : IASB and IFRS Interpretations Committee - Due Process Handbook
2013	#43, EFRAG	Emissions Trading Schemes - Draft Comment Paper
2013	#44, EFRAG	Emissions Trading Schemes - Feedback Statement Paper
2014, Jan	#45, IFRS IC Meeting	A17, Staff Paper, 29-30 January 2014.
2014, May	#46, IFRS IC Meeting	AP07, Staff Paper, Project IAS 37, Measurement of liabilities arising from emission trading schemes
2014, May	#47, IFRS IC Meeting	AP07A, Project IAS 37, Measurement of liabilities arising from emission trading schemes - additional comment letter received
2014, Nov	#48, IASB ASAF	AP6, project Emission Trading Schemes, Cover Memo, Staff paper, Education session
2014, Nov	#49, IASB ASAF Meeting	IASB AP6B, ASAF AP4C, project Emission Trading Schemes, Summary of accounting issues, staff paper, Education session
2014, Nov	#50, IASB ASAF Meeting	IASB AP6A, ASAF AP4B, project Emission Trading Schemes, Background scheme information, Education session
2014, Nov	#51, Global Reporting Forum	Minutes of the Meeting IASB GPF, 6 Nov 2014.
2014, Nov	#52, Global Reporting Forum	GPF meeting, 6 November 2014 Agenda paper 4A
2014, Nov	#53, IASB	Staff paper, Agenda paper 4B, Background information on the types of emission trading schemes, 6 November 2014
2014, Dec	#54, IASB ASAF Meeting	AP4A, ETS survey
2014, Dec	#55, IASB ASAF Meeting	Emission-related schemes and related accounting guidance in Japan
2014, Dec	#56, IASB ASAF Meeting	Summary note of the Accounting Standards Advisory Forum
2015, June	#57, IASB	Pollutant Pricing Mechanisms : Joint CMAC and GPF meeting, June 2015 Agenda Paper 4A
2015, July	#58, IASB ASAF Meeting	Pollutant Pricing Mechanisms (formerly Emissions Trading Schemes) : Cover note, 16-17 July 2015
2015, July	#59, IASB ASAF Meeting	ASAF AP7A, IASB AP6A, Pollutant Pricing Mechanisms: Paper topic Why do we need a fresh approach? 16-17 July 2015,
2015, July	#60, IASB ASAF Meeting	ASAF AP7B, IASB AP6A, Paper topic Comparison of possible approaches—a simplified example
2015, July	#61, ASAF Member Paper	ASAF AP7C, PPM project, China's New Proposal on Accounting for Emission Trading Schemes
2015, August	#62, IASB	Request for Views 2015 Agenda Consultation
2015, Oct	#63, IASB ASAF	ASAF AP7, IASB Project Update & Agenda Planning
2015, Oct	#64, IASB ASAF	ASAF AP5, PPM project, Cap-and-trade emissions trading scheme liabilities, 1-2 october 2015
2015, Oct	#65, IASB ASAF	Summary note of the Accounting Standards Advisory Forum, 1 & 2 October 2015.
2016, April	#66, IASB Meeting	Staff Paper, PPM Project, Project update and responses to the Agenda Consultation

2016, Nov	#67, IASB	IASB® Work Plan 2017-2021 : Feedback Statement on the 2015 Agenda Consultation
2021, June	#68, IFRS® Foundation, Rafal Markowski	Third Agenda Consultation, Agenda paper 1, ITCG meeting, June 2021
