

Table A2. IFRIC D1 Consultation (2003)

Panel A : questions included in the draft interpretation

(a) Does an emission rights scheme give rise to (i) a net asset or liability or (ii) an asset (for allowances held) and a liability, deferred income and/or income?

(b) If a separate asset is recognised, what is the nature of that asset?

(c) If a separate liability, deferred income and/or income is recognised, what is the nature of that item and how is it measured?

(d) When should a potential penalty, which will be incurred if a participant fails to deliver sufficient allowances to cover its actual emissions, be recognised, and how should it be measured?

Panel B : Types of respondents	Nb	%
Number of respondents	40	100%
Accounting Professionnal Body	9	23%
National Standard Setter	11	28%
Preparers	11	28%
Accounting Firm	4	10%
Regulatory Agency	2	5%
Academics	1	3%
Non identified	2	5%

Panel C : Types of responses	Nb	%
Agreement	11	28%
Opposition or mixed	14	35%
No opposition or silence	15	38%
Total	40	100%