

Table A5. 2015 Agenda Consultation

	Number of CL	%	%
Total of CL received	119		100%
CL addressing the topic of Pollutant Pricing Mechanism	51	100%	
Panel A. Type of respondents			
Accounting Firm	9	18%	8%
Accounting Professional body	12	24%	10%
Accounting Standard-setters	18	35%	35%
Preparers	2	4%	2%
Users and market regulators	7	14%	78%
Others (ONG, Academics)	3	6%	25%
Panel B. Analyses of responses			
High importance (level 3)	13	25%	11%
Low and Medium importance (levels 1 and 2)	31	61%	26%
No explicit ranking	7	14%	6%
Total	51	100%	43%